

1 AN ACT concerning education.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The School Code is amended by changing Sections  
5 2-3.155, 2-3.170, 14-7.03, 18-3, 18-8.15, 28-1, 28-4, 28-7,  
6 28-8, 28-9, and 28-21 as follows:

7 (105 ILCS 5/2-3.155)

8 Sec. 2-3.155. Textbook block grant program.

9 (a) The provisions of this Section are in the public  
10 interest, for the public benefit, and serve secular public  
11 purposes.

12 (b) As used in this Section, "textbook" means any book or  
13 book substitute that a pupil uses as a text or text substitute,  
14 including electronic textbooks. "Textbook" includes books,  
15 reusable workbooks, manuals, whether bound or in loose-leaf  
16 form, instructional computer software, and electronic  
17 textbooks and the technological equipment necessary to gain  
18 access to and use electronic textbooks intended as a principal  
19 source of study material for a given class or group of  
20 students. "Textbook" also includes science curriculum  
21 materials in a kit format that includes pre-packaged consumable  
22 materials if (i) it is shown that the materials serve as a  
23 textbook substitute, (ii) the materials are for use by the

1 pupils as a principal learning source, (iii) each component of  
2 the materials is integrally necessary to teach the requirements  
3 of the intended course, (iv) the kit includes teacher guidance  
4 materials, and (v) the purchase of individual consumable  
5 materials is not allowed.

6 (c) Subject ~~Beginning July 1, 2011, subject~~ to annual  
7 appropriation by the General Assembly, the State Board of  
8 Education is authorized to provide annual funding to public  
9 school districts and State-recognized, non-public schools  
10 serving students in grades kindergarten through 12 for the  
11 purchase of selected textbooks. The textbooks authorized to be  
12 purchased under this Section are limited without exception to  
13 textbooks ~~that have been preapproved and designated by the~~  
14 ~~State Board of Education~~ for use in any public school and that  
15 are secular, non-religious, and non-sectarian. ~~The State Board~~  
16 ~~of Education shall annually publish a list of the textbooks~~  
17 ~~authorized to be purchased under this Section.~~ Each public  
18 school district and State-recognized, non-public school shall,  
19 subject to appropriations for that purpose, receive a per pupil  
20 grant for the purchase of secular textbooks. The per pupil  
21 grant amount must be calculated by the State Board of Education  
22 utilizing the total appropriation made for these purposes  
23 divided by the most current student enrollment data available.

24 (d) The State Board of Education may adopt rules as  
25 necessary for the implementation of this Section and to ensure  
26 the religious neutrality of the textbook block grant program,

1 as well as provide for the monitoring of all textbooks  
2 authorized in this Section to be purchased directly by  
3 State-recognized, nonpublic schools serving students in grades  
4 kindergarten through 12.

5 (Source: P.A. 97-570, eff. 8-25-11; 97-813, eff. 7-13-12.)

6 (105 ILCS 5/2-3.170)

7 Sec. 2-3.170. Property tax relief pool grants.

8 (a) As used in this Section,

9 "EAV" means equalized assessed valuation as defined under  
10 Section 18-8.15 of this Code.

11 "Property tax multiplier" equals one minus the square of  
12 the school district's Local Capacity Percentage, as defined in  
13 Section 18-8.15 of this Code.

14 "Local capacity percentage multiplier" means one minus the  
15 school district's Local Capacity Percentage, as defined in  
16 Section 18-8.15.

17 "State Board" means the State Board of Education.

18 ~~"Unit equivalent tax rate" means the Adjusted Operating Tax~~  
19 ~~Rate, as defined in Section 18-8.15 of this Code, multiplied by~~  
20 ~~a factor of 1 for unit school districts, 13/9 for elementary~~  
21 ~~school districts, and 13/4 for high school districts.~~

22 (b) Subject to appropriation, the State Board shall provide  
23 grants to eligible school districts that provide tax relief to  
24 the school district's residents, which may be no greater than  
25 1% of EAV for a unit district, 0.69% of EAV for an elementary

1 school district, or 0.31% of EAV for a high school district, as  
2 provided in this Section.

3 (b-5) ~~Each year, the State Board shall set a threshold~~  
4 ~~above which any school district in this State may apply for~~  
5 ~~property tax relief under this Section.~~ School districts may  
6 apply for property tax ~~this~~ relief under this Section  
7 concurrently to setting their levy for the fiscal year. The  
8 intended relief may not be greater than 1% of the EAV for a  
9 unit district, 0.69% of the EAV for an elementary school  
10 district, or 0.31% of the EAV for a high school district,  
11 multiplied by the school district's local capacity percentage  
12 multiplier. The State Board shall process applications for  
13 relief, providing a grant to those districts with the highest  
14 operating tax rate, as determined by those districts with the  
15 highest percentage of the simple average operating tax rate of  
16 districts of the same type, either elementary, high school, or  
17 unit, ~~the highest unit equivalent tax rate~~ first, in an amount  
18 equal to the intended relief multiplied by the property tax  
19 multiplier. The State Board shall provide grants to school  
20 districts in order of priority until the property tax relief  
21 pool is exhausted. If more school districts apply for relief  
22 under this subsection than there are funds available, the State  
23 Board must distribute the grants and prorate any remaining  
24 funds to the final school district that qualifies for grant  
25 relief. The abatement amount for that district must be equal to  
26 the grant amount divided by the property tax multiplier.

1           If a school district receives the State Board's approval of  
2 a grant under this Section by March 1 of the fiscal year, the  
3 school district shall present a duly authorized and approved  
4 abatement resolution by March 30 of the fiscal year to the  
5 county clerk of each county in which the school files its levy,  
6 authorizing the county clerk to lower the school district's  
7 levy by the amount designated in its application to the State  
8 Board. When the preceding requisites are satisfied, the county  
9 clerk shall reduce the amount collected for the school district  
10 by the amount indicated in the school district's abatement  
11 resolution for that fiscal year.

12           (c) (Blank). ~~Each year, the State Board shall publish an~~  
13 ~~estimated threshold unit equivalent tax rate. School districts~~  
14 ~~whose adjusted operating tax rate, as defined in this Section,~~  
15 ~~is greater than the estimated threshold unit equivalent tax~~  
16 ~~rate are eligible for relief under this Section. This estimated~~  
17 ~~tax rate shall be based on the most recent available data~~  
18 ~~provided by school districts pursuant to Section 18 8.15 of~~  
19 ~~this Code. The State Board shall estimate this property tax~~  
20 ~~rate based on the amount appropriated to the grant program and~~  
21 ~~the assumption that a set of school districts, based on~~  
22 ~~criteria established by the State Board, will apply for grants~~  
23 ~~under this Section. The criteria shall be based on reasonable~~  
24 ~~assumptions about when school districts will apply for the~~  
25 ~~grant.~~

26           (d) School districts seeking grants under this Section

1 shall apply to the State Board each year. All applications to  
2 the State Board for grants shall include the amount of the tax  
3 relief intended by the school district.

4 (e) Each year, based on the most recent available data  
5 provided by school districts pursuant to Section 18-8.15 of  
6 this Code, the State Board shall calculate the order of  
7 priority for grant eligibility under subsection (b-5) ~~the unit~~  
8 ~~equivalent tax rate, based on the applications received by the~~  
9 ~~State Board, above which the appropriations are sufficient to~~  
10 ~~provide relief~~ and publish a list of the school districts  
11 eligible for relief. The State Board shall ~~first~~ provide grants  
12 in the manner provided under subsection (b-5) ~~to these~~  
13 ~~districts with the highest unit equivalent tax rates.~~

14 (f) The State Board shall publish a final list of eligible  
15 grant recipients and provide payment of the grants by March 1  
16 of each year.

17 (g) If notice of eligibility ~~payment~~ from the State Board  
18 is received by a school district by March 1, then by March 30,  
19 the school district shall file an abatement of its property tax  
20 levy in an amount equal to the grant received under this  
21 Section divided by the property tax multiplier. Payment of all  
22 grant amounts shall be made by June 1 each fiscal year. The  
23 State Superintendent of Education shall establish the timeline  
24 in such cases in which notice cannot be made by March 1.

25 (h) The total property tax relief allowable to a school  
26 district under this Section shall be calculated based on the

1 total amount of reduction in the school district's aggregate  
2 extension. The total grant shall be equal to the reduction,  
3 multiplied by the property tax multiplier. The reduction shall  
4 be equal ~~limited to the lesser of (i) 1% of a district's EAV~~  
5 ~~for a unit school district, 0.69% for an elementary school~~  
6 ~~district, or 0.31% for a high school district,~~ multiplied by  
7 the school district's local capacity percentage multiplier ~~or~~  
8 ~~(ii) the amount that the unit equivalent tax rate is greater~~  
9 ~~than the threshold unit equivalent tax rate determined by the~~  
10 ~~State Board, multiplied by the school district's EAV. If clause~~  
11 ~~(ii) of this subsection (h) is the lesser value and the~~  
12 ~~difference between the school district's unit equivalent tax~~  
13 ~~rate and the threshold unit equivalent tax rate is less than~~  
14 ~~1%, then the difference is multiplied by 1 for a unit school~~  
15 ~~district, by 0.69 for an elementary school district, or by 0.31~~  
16 ~~for a high school district.~~

17 (i) If the State Board does not expend all appropriations  
18 allocated pursuant to this Section, then any remaining funds  
19 shall be allocated pursuant to Section 18-8.15 of this Code.

20 (j) The State Board shall prioritize payments under Section  
21 18-8.15 of this Code over payments under this Section, if  
22 necessary.

23 (k) Any grants received by a school district shall be  
24 included in future calculations of that school district's Base  
25 Funding Minimum under Section 18-8.15 of this Code. Beginning  
26 with Fiscal Year 2020, if a school district receives a grant

1 under this Section, the school district must present to the  
2 county clerk a duly authorized and approved abatement  
3 resolution by March 30 for the year in which the school  
4 district receives the grant and the successive fiscal year  
5 following the receipt of the grant, authorizing the county  
6 clerk to lower the school district's levy by the amount  
7 designated in its original application to the State Board.  
8 After receiving a resolution, the county clerk must reduce the  
9 amount collected for the school district by the amount  
10 indicated in the school district's abatement resolution for  
11 that fiscal year. If a school district does not abate in this  
12 amount for the successive fiscal year, the grant amount may not  
13 be included in the school district's Base Funding Minimum under  
14 Section 18-8.15 in the fiscal year following the tax year in  
15 which the abatement is not authorized and in any future fiscal  
16 year thereafter, and the county clerk must notify the State  
17 Board of the increase no later 30 days after it occurs.

18 (1) In the tax year following receipt of a Property Tax  
19 Pool Relief Grant, the aggregate levy of any school district  
20 receiving a grant under this Section, for purposes of the  
21 Property Tax Extension Limitation Law, shall include the tax  
22 relief the school district provided in the previous taxable  
23 year under this Section.

24 (Source: P.A. 100-465, eff. 8-31-17; 100-582, eff. 3-23-18;  
25 100-863, eff. 8-14-18.)

1 (105 ILCS 5/14-7.03) (from Ch. 122, par. 14-7.03)

2 Sec. 14-7.03. Special education classes ~~Education Classes~~  
3 for children ~~Children~~ from orphanages ~~Orphanages~~, foster  
4 family homes, children's homes ~~Foster Family Homes, Children's~~  
5 ~~Homes~~, or ~~in~~ State residential units ~~Housing Units~~. If a school  
6 district maintains special education classes on the site of  
7 orphanages and children's homes, or if children from the  
8 orphanages, children's homes, foster family homes, other State  
9 agencies, or State residential units for children attend  
10 classes for children with disabilities in which the school  
11 district is a participating member of a joint agreement, or if  
12 the children from the orphanages, children's homes, foster  
13 family homes, other State agencies, or State residential units  
14 attend classes for the children with disabilities maintained by  
15 the school district, then reimbursement shall be paid to  
16 eligible districts in accordance with the provisions of this  
17 Section by the Comptroller as directed by the State  
18 Superintendent of Education.

19 The amount of tuition for such children shall be determined  
20 by the actual cost of maintaining such classes, using the per  
21 capita cost formula set forth in Section 14-7.01, such program  
22 and cost to be pre-approved by the State Superintendent of  
23 Education.

24 If a school district makes a claim for reimbursement under  
25 Section 18-3 ~~or 18-4~~ of this Code Act it shall not include in  
26 any claim filed under this Section a claim for such children.

1 Payments authorized by law, including State or federal grants  
2 for education of children included in this Section, shall be  
3 deducted in determining the tuition amount.

4 Nothing in this Code Act shall be construed so as to  
5 prohibit reimbursement for the tuition of children placed in  
6 for profit facilities. Private facilities shall provide  
7 adequate space at the facility for special education classes  
8 provided by a school district or joint agreement for children  
9 with disabilities who are residents of the facility at no cost  
10 to the school district or joint agreement upon request of the  
11 school district or joint agreement. If such a private facility  
12 provides space at no cost to the district or joint agreement  
13 for special education classes provided to children with  
14 disabilities who are residents of the facility, the district or  
15 joint agreement shall not include any costs for the use of  
16 those facilities in its claim for reimbursement.

17 Reimbursement for tuition may include the cost of providing  
18 summer school programs for children with severe and profound  
19 disabilities served under this Section. Claims for that  
20 reimbursement shall be filed by November 1 and shall be paid on  
21 or before December 15 from appropriations made for the purposes  
22 of this Section.

23 The State Board of Education shall establish such rules and  
24 regulations as may be necessary to implement the provisions of  
25 this Section.

26 Claims filed on behalf of programs operated under this

1 Section housed in an orphanage, children's home, private  
2 facility, State residential unit, district or joint agreement  
3 site, a jail, detention center, or county-owned shelter care  
4 facility shall be on an individual student basis only for  
5 eligible students with disabilities. These claims shall be in  
6 accordance with applicable rules.

7 ~~Each district claiming reimbursement for a program~~  
8 ~~operated as a group program shall have an approved budget on~~  
9 ~~file with the State Board of Education prior to the initiation~~  
10 ~~of the program's operation. On September 30, December 31, and~~  
11 ~~March 31, the State Board of Education shall voucher payments~~  
12 ~~to group programs based upon the approved budget during the~~  
13 ~~year of operation. Final claims for group payments shall be~~  
14 ~~filed on or before July 15. Final claims for group programs~~  
15 ~~received at the State Board of Education on or before June 15~~  
16 ~~shall be vouchered by June 30. Final claims received at the~~  
17 ~~State Board of Education between June 16 and July 15 shall be~~  
18 ~~vouchered by August 30. Claims for group programs received~~  
19 ~~after July 15 shall not be honored.~~

20 Each district claiming reimbursement for individual  
21 students shall have the eligibility of those students verified  
22 by the State Board of Education. On September 30, December 31,  
23 and March 31, the State Board of Education shall voucher  
24 payments for individual students based upon an estimated cost  
25 calculated from the prior year's claim. Final claims for  
26 individual students for the regular school term must be

1 received at the State Board of Education by June ~~July~~ 15.  
2 Claims for individual students received after June ~~July~~ 15  
3 shall not be honored. Claims received by June 15 may be amended  
4 until August 1. Final claims for individual students shall be  
5 vouchered by August 31 ~~30~~. However, notwithstanding any other  
6 provisions of this Section or this Code, if the amount  
7 appropriated for any fiscal year is less than the amount  
8 required for purposes of this Section, the amount required to  
9 eliminate any insufficient reimbursement for each district  
10 claim under this Section shall be reimbursed on August 31 of  
11 the next fiscal year. Payments required to eliminate any  
12 insufficiency for prior fiscal year claims shall be made before  
13 any claims are paid for the current fiscal year.

14 ~~Reimbursement shall be made based upon approved group~~  
15 ~~programs or individual students. The State Superintendent of~~  
16 ~~Education shall direct the Comptroller to pay a specified~~  
17 ~~amount to the district by the 30th day of September, December,~~  
18 ~~March, June, or August, respectively. However, notwithstanding~~  
19 ~~any other provisions of this Section or the School Code,~~  
20 ~~beginning with fiscal year 1994 and each fiscal year~~  
21 ~~thereafter, if the amount appropriated for any fiscal year is~~  
22 ~~less than the amount required for purposes of this Section, the~~  
23 ~~amount required to eliminate any insufficient reimbursement~~  
24 ~~for each district claim under this Section shall be reimbursed~~  
25 ~~on August 30 of the next fiscal year. Payments required to~~  
26 ~~eliminate any insufficiency for prior fiscal year claims shall~~

1 ~~be made before any claims are paid for the current fiscal year.~~

2 ~~The claim of a school district otherwise eligible to be~~  
3 ~~reimbursed in accordance with Section 14-12.01 for the 1976-77~~  
4 ~~school year but for this amendatory Act of 1977 shall not be~~  
5 ~~paid unless the district ceases to maintain such classes for~~  
6 ~~one entire school year.~~

7 ~~If a school district's current reimbursement payment for~~  
8 ~~the 1977-78 school year only is less than the prior year's~~  
9 ~~reimbursement payment owed, the district shall be paid the~~  
10 ~~amount of the difference between the payments in addition to~~  
11 ~~the current reimbursement payment, and the amount so paid shall~~  
12 ~~be subtracted from the amount of prior year's reimbursement~~  
13 ~~payment owed to the district.~~

14 Regional superintendents may operate special education  
15 classes for children from orphanages, foster family homes,  
16 children's homes, or State residential housing units located  
17 within the educational services region upon consent of the  
18 school board otherwise so obligated. In electing to assume the  
19 powers and duties of a school district in providing and  
20 maintaining such a special education program, the regional  
21 superintendent may enter into joint agreements with other  
22 districts and may contract with public or private schools or  
23 the orphanage, foster family home, children's home, or State  
24 residential housing unit for provision of the special education  
25 program. The regional superintendent exercising the powers  
26 granted under this Section shall be reimbursed for the actual

1 cost of providing such programs by the resident district as  
2 defined in Section 14-1.11a ~~claim the reimbursement authorized~~  
3 ~~by this Section directly from the State Board of Education.~~

4 Any child who is not a resident of Illinois who is placed  
5 in a child welfare institution, private facility, foster family  
6 home, State operated program, orphanage, or children's home  
7 shall have the payment for his educational tuition and any  
8 related services assured by the placing agent.

9 For each student with a disability who is placed in a  
10 residential facility by an Illinois public agency or by any  
11 court in this State, the costs for educating the student are  
12 eligible for reimbursement under this Section.

13 The district of residence of the student with a disability  
14 as defined in Section 14-1.11a is responsible for the actual  
15 costs of the student's special education program and is  
16 eligible for reimbursement under this Section when placement is  
17 made by a State agency or the courts.

18 When a dispute arises over the determination of the  
19 district of residence under this Section, the district or  
20 districts may appeal the decision in writing to the State  
21 Superintendent of Education, who, upon review of materials  
22 submitted and any other items or information he or she may  
23 request for submission, shall issue a written decision on the  
24 matter. The decision of the State Superintendent of Education  
25 shall be final.

26 In the event a district does not make a tuition payment to

1 another district that is providing the special education  
2 program and services, the State Board of Education shall  
3 immediately withhold 125% of the then remaining annual tuition  
4 cost from the State aid or categorical aid payment due to the  
5 school district that is determined to be the resident school  
6 district. All funds withheld by the State Board of Education  
7 shall immediately be forwarded to the school district where the  
8 student is being served.

9 When a child eligible for services under this Section  
10 14-7.03 must be placed in a nonpublic facility, that facility  
11 shall meet the programmatic requirements of Section 14-7.02 and  
12 its regulations, and the educational services shall be funded  
13 only in accordance with this Section 14-7.03.

14 (Source: P.A. 98-739, eff. 7-16-14; 99-143, eff. 7-27-15.)

15 (105 ILCS 5/18-3) (from Ch. 122, par. 18-3)

16 Sec. 18-3. Tuition of children from orphanages and  
17 children's homes. When the children from any home for orphans,  
18 dependent, abandoned or maladjusted children maintained by any  
19 organization or association admitting to such home children  
20 from the State in general or when children residing in a school  
21 district wherein the State of Illinois maintains and operates  
22 any welfare or penal institution on property owned by the State  
23 of Illinois, which contains houses, housing units or housing  
24 accommodations within a school district, attend grades  
25 kindergarten through 12 of the public schools maintained by

1 that school district, the State Superintendent of Education  
2 shall direct the State Comptroller to pay a specified amount  
3 sufficient to pay the annual tuition cost of such children who  
4 attended such public schools during the regular school year  
5 ending on June 30. The Comptroller shall pay the amount after  
6 receipt of a voucher submitted by the State Superintendent of  
7 Education.

8 The amount of the tuition for such children attending the  
9 public schools of the district shall be determined by the State  
10 Superintendent of Education by multiplying the number of such  
11 children in average daily attendance in such schools by 1.2  
12 times the total annual per capita cost of administering the  
13 schools of the district. Such total annual per capita cost  
14 shall be determined by totaling all expenses of the school  
15 district in the educational, operations and maintenance, bond  
16 and interest, transportation, Illinois municipal retirement,  
17 and rent funds for the school year preceding the filing of such  
18 tuition claims less expenditures not applicable to the regular  
19 K-12 program, less offsetting revenues from State sources  
20 except those from the common school fund, less offsetting  
21 revenues from federal sources except those from federal  
22 impaction aid, less student and community service revenues,  
23 plus a depreciation allowance; and dividing such total by the  
24 average daily attendance for the year.

25 Annually on or before June ~~July~~ 15 the superintendent of  
26 the district shall certify to the State Superintendent of

1 Education the following:

2 1. The name of the home and of the organization or  
3 association maintaining it; or the legal description of the  
4 real estate upon which the house, housing units, or housing  
5 accommodations are located and that no taxes or service  
6 charges or other payments authorized by law to be made in  
7 lieu of taxes were collected therefrom or on account  
8 thereof during either of the calendar years included in the  
9 school year for which claim is being made;

10 2. The number of children from the home or living in  
11 such houses, housing units or housing accommodations and  
12 attending the schools of the district;

13 3. The total number of children attending the schools  
14 of the district;

15 4. The per capita tuition charge of the district; and

16 5. The computed amount of the tuition payment claimed  
17 as due.

18 Whenever the persons in charge of such home for orphans,  
19 dependent, abandoned or maladjusted children have received  
20 from the parent or guardian of any such child or by virtue of  
21 an order of court a specific allowance for educating such  
22 child, such persons shall pay to the school board in the  
23 district where the child attends school such amount of the  
24 allowance as is necessary to pay the tuition required by such  
25 district for the education of the child. If the allowance is  
26 insufficient to pay the tuition in full the State

1 Superintendent of Education shall direct the Comptroller to pay  
2 to the district the difference between the total tuition  
3 charged and the amount of the allowance.

4 Whenever the facilities of a school district in which such  
5 house, housing units or housing accommodations are located, are  
6 limited, pupils may be assigned by that district to the schools  
7 of any adjacent district to the limit of the facilities of the  
8 adjacent district to properly educate such pupils as shall be  
9 determined by the school board of the adjacent district, and  
10 the State Superintendent of Education shall direct the  
11 Comptroller to pay a specified amount sufficient to pay the  
12 annual tuition of the children so assigned to and attending  
13 public schools in the adjacent districts and the Comptroller  
14 shall draw his warrant upon the State Treasurer for the payment  
15 of such amount for the benefit of the adjacent school districts  
16 in the same manner as for districts in which the houses,  
17 housing units or housing accommodations are located.

18 ~~The school district shall certify to the State~~  
19 ~~Superintendent of Education the report of claims due for such~~  
20 ~~tuition payments on or before July 15. The State Superintendent~~  
21 ~~of Education shall direct the Comptroller to pay to the~~  
22 ~~district, on or before August 15, the amount due the district~~  
23 ~~for the school year in accordance with the calculation of the~~  
24 ~~claim as set forth in this Section.~~

25 Summer session costs shall be reimbursed based on the  
26 actual expenditures for providing these services. On or before

1 November 1 of each year, the superintendent of each eligible  
2 school district shall certify to the State Superintendent of  
3 Education the claim of the district for the summer session  
4 following the regular school year just ended. The State  
5 Superintendent of Education shall transmit to the Comptroller  
6 no later than December 15th of each year vouchers for payment  
7 of amounts due to school districts for summer session.

8 Claims for tuition for children from any home for orphans  
9 or dependent, abandoned, or maladjusted children ~~beginning~~  
10 ~~with the 1993-1994 school year~~ shall be paid on a current year  
11 basis. On September 30, December 31, and March 31, the State  
12 Board of Education shall voucher payments for districts with  
13 those students based on an estimated cost calculated from the  
14 prior year's claim. The school district shall certify to the  
15 State Superintendent of Education the report of claims due for  
16 such tuition payments on or before June 15. Claims received by  
17 June 15 may be amended until August 1. The State Superintendent  
18 of Education shall direct the State Comptroller to pay to the  
19 district, on or before August 31, the amount due for the  
20 district for the school year in accordance with the calculation  
21 of the claim as set forth in this Section. Final claims for  
22 ~~those students for the regular school term must be received at~~  
23 ~~the State Board of Education by July 15 following the end of~~  
24 ~~the regular school year. Final claims for those students shall~~  
25 ~~be vouchered by August 30. During fiscal year 1994 both the~~  
26 ~~1992-1993 school year and the 1993-1994 school year shall be~~

1 ~~paid in order to change the cycle of payment from a~~  
2 ~~reimbursement basis to a current year funding basis of payment.~~

3 However, notwithstanding any other provisions of this Section  
4 or the School Code, beginning with fiscal year 1994 and each  
5 fiscal year thereafter, if the amount appropriated for any  
6 fiscal year is less than the amount required for purposes of  
7 this Section, the amount required to eliminate any insufficient  
8 reimbursement for each district claim under this Section shall  
9 be reimbursed on August 31 ~~30~~ of the next fiscal year. Payments  
10 required to eliminate any insufficiency for prior fiscal year  
11 claims shall be made before any claims are paid for the current  
12 fiscal year.

13 If a school district makes a claim for reimbursement under  
14 Section 14-7.03 it shall not include in any claim filed under  
15 this Section children residing on the property of State  
16 institutions included in its claim under Section 14-7.03.

17 Any child who is not a resident of Illinois who is placed  
18 in a child welfare institution, private facility, State  
19 operated program, orphanage or children's home shall have the  
20 payment for his educational tuition and any related services  
21 assured by the placing agent.

22 In order to provide services appropriate to allow a student  
23 under the legal guardianship or custodianship of the State to  
24 participate in local school district educational programs,  
25 costs may be incurred in appropriate cases by the district that  
26 are in excess of 1.2 times the district per capita tuition

1 charge allowed under the provisions of this Section. In the  
2 event such excess costs are incurred, they must be documented  
3 in accordance with cost rules established under the authority  
4 of this Section and may then be claimed for reimbursement under  
5 this Section.

6 Planned services for students eligible for this funding  
7 must be a collaborative effort between the appropriate State  
8 agency or the student's group home or institution and the local  
9 school district.

10 (Source: P.A. 96-734, eff. 8-25-09; 97-256, eff. 1-1-12.)

11 (105 ILCS 5/18-8.15)

12 Sec. 18-8.15. Evidence-based funding for student success  
13 for the 2017-2018 and subsequent school years.

14 (a) General provisions.

15 (1) The purpose of this Section is to ensure that, by  
16 June 30, 2027 and beyond, this State has a kindergarten  
17 through grade 12 public education system with the capacity  
18 to ensure the educational development of all persons to the  
19 limits of their capacities in accordance with Section 1 of  
20 Article X of the Constitution of the State of Illinois. To  
21 accomplish that objective, this Section creates a method of  
22 funding public education that is evidence-based; is  
23 sufficient to ensure every student receives a meaningful  
24 opportunity to learn irrespective of race, ethnicity,  
25 sexual orientation, gender, or community-income level; and

1 is sustainable and predictable. When fully funded under  
2 this Section, every school shall have the resources, based  
3 on what the evidence indicates is needed, to:

4 (A) provide all students with a high quality  
5 education that offers the academic, enrichment, social  
6 and emotional support, technical, and career-focused  
7 programs that will allow them to become competitive  
8 workers, responsible parents, productive citizens of  
9 this State, and active members of our national  
10 democracy;

11 (B) ensure all students receive the education they  
12 need to graduate from high school with the skills  
13 required to pursue post-secondary education and  
14 training for a rewarding career;

15 (C) reduce, with a goal of eliminating, the  
16 achievement gap between at-risk and non-at-risk  
17 students by raising the performance of at-risk  
18 students and not by reducing standards; and

19 (D) ensure this State satisfies its obligation to  
20 assume the primary responsibility to fund public  
21 education and simultaneously relieve the  
22 disproportionate burden placed on local property taxes  
23 to fund schools.

24 (2) The evidence-based funding formula under this  
25 Section shall be applied to all Organizational Units in  
26 this State. The evidence-based funding formula outlined in

1           this Act is based on the formula outlined in Senate Bill 1  
2           of the 100th General Assembly, as passed by both  
3           legislative chambers. As further defined and described in  
4           this Section, there are 4 major components of the  
5           evidence-based funding model:

6                   (A) First, the model calculates a unique adequacy  
7                   target for each Organizational Unit in this State that  
8                   considers the costs to implement research-based  
9                   activities, the unit's student demographics, and  
10                  regional wage difference.

11                  (B) Second, the model calculates each  
12                  Organizational Unit's local capacity, or the amount  
13                  each Organizational Unit is assumed to contribute  
14                  towards its adequacy target from local resources.

15                  (C) Third, the model calculates how much funding  
16                  the State currently contributes to the Organizational  
17                  Unit, and adds that to the unit's local capacity to  
18                  determine the unit's overall current adequacy of  
19                  funding.

20                  (D) Finally, the model's distribution method  
21                  allocates new State funding to those Organizational  
22                  Units that are least well-funded, considering both  
23                  local capacity and State funding, in relation to their  
24                  adequacy target.

25           (3) An Organizational Unit receiving any funding under  
26           this Section may apply those funds to any fund so received

1 for which that Organizational Unit is authorized to make  
2 expenditures by law.

3 (4) As used in this Section, the following terms shall  
4 have the meanings ascribed in this paragraph (4):

5 "Adequacy Target" is defined in paragraph (1) of  
6 subsection (b) of this Section.

7 "Adjusted EAV" is defined in paragraph (4) of  
8 subsection (d) of this Section.

9 "Adjusted Local Capacity Target" is defined in  
10 paragraph (3) of subsection (c) of this Section.

11 "Adjusted Operating Tax Rate" means a tax rate for all  
12 Organizational Units, for which the State Superintendent  
13 shall calculate and subtract for the Operating Tax Rate a  
14 transportation rate based on total expenses for  
15 transportation services under this Code, as reported on the  
16 most recent Annual Financial Report in Pupil  
17 Transportation Services, function 2550 in both the  
18 Education and Transportation funds and functions 4110 and  
19 4120 in the Transportation fund, less any corresponding  
20 fiscal year State of Illinois scheduled payments excluding  
21 net adjustments for prior years for regular, vocational, or  
22 special education transportation reimbursement pursuant to  
23 Section 29-5 or subsection (b) of Section 14-13.01 of this  
24 Code divided by the Adjusted EAV. If an Organizational  
25 Unit's corresponding fiscal year State of Illinois  
26 scheduled payments excluding net adjustments for prior

1 years for regular, vocational, or special education  
2 transportation reimbursement pursuant to Section 29-5 or  
3 subsection (b) of Section 14-13.01 of this Code exceed the  
4 total transportation expenses, as defined in this  
5 paragraph, no transportation rate shall be subtracted from  
6 the Operating Tax Rate.

7 "Allocation Rate" is defined in paragraph (3) of  
8 subsection (g) of this Section.

9 "Alternative School" means a public school that is  
10 created and operated by a regional superintendent of  
11 schools and approved by the State Board.

12 "Applicable Tax Rate" is defined in paragraph (1) of  
13 subsection (d) of this Section.

14 "Assessment" means any of those benchmark, progress  
15 monitoring, formative, diagnostic, and other assessments,  
16 in addition to the State accountability assessment, that  
17 assist teachers' needs in understanding the skills and  
18 meeting the needs of the students they serve.

19 "Assistant principal" means a school administrator  
20 duly endorsed to be employed as an assistant principal in  
21 this State.

22 "At-risk student" means a student who is at risk of not  
23 meeting the Illinois Learning Standards or not graduating  
24 from elementary or high school and who demonstrates a need  
25 for vocational support or social services beyond that  
26 provided by the regular school program. All students

1 included in an Organizational Unit's Low-Income Count, as  
2 well as all English learner and disabled students attending  
3 the Organizational Unit, shall be considered at-risk  
4 students under this Section.

5 "Average Student Enrollment" or "ASE" for fiscal year  
6 2018 means, for an Organizational Unit, the greater of the  
7 average number of students (grades K through 12) reported  
8 to the State Board as enrolled in the Organizational Unit  
9 on October 1 in the immediately preceding school year, plus  
10 the pre-kindergarten students who receive special  
11 education services of 2 or more hours a day as reported to  
12 the State Board on December 1 in the immediately preceding  
13 school year, or the average number of students (grades K  
14 through 12) reported to the State Board as enrolled in the  
15 Organizational Unit on October 1, plus the  
16 pre-kindergarten students who receive special education  
17 services of 2 or more hours a day as reported to the State  
18 Board on December 1, for each of the immediately preceding  
19 3 school years. For fiscal year 2019 and each subsequent  
20 fiscal year, "Average Student Enrollment" or "ASE" means,  
21 for an Organizational Unit, the greater of the average  
22 number of students (grades K through 12) reported to the  
23 State Board as enrolled in the Organizational Unit on  
24 October 1 and March 1 in the immediately preceding school  
25 year, plus the pre-kindergarten students who receive  
26 special education services as reported to the State Board

1 on October 1 and March 1 in the immediately preceding  
2 school year, or the average number of students (grades K  
3 through 12) reported to the State Board as enrolled in the  
4 Organizational Unit on October 1 and March 1, plus the  
5 pre-kindergarten students who receive special education  
6 services as reported to the State Board on October 1 and  
7 March 1, for each of the immediately preceding 3 school  
8 years. For the purposes of this definition, "enrolled in  
9 the Organizational Unit" means the number of students  
10 reported to the State Board who are enrolled in schools  
11 within the Organizational Unit that the student attends or  
12 would attend if not placed or transferred to another school  
13 or program to receive needed services. For the purposes of  
14 calculating "ASE", all students, grades K through 12,  
15 excluding those attending kindergarten for a half day,  
16 shall be counted as 1.0. All students attending  
17 kindergarten for a half day shall be counted as 0.5, unless  
18 in 2017 by June 15 or by March 1 in subsequent years, the  
19 school district reports to the State Board of Education the  
20 intent to implement full-day kindergarten district-wide  
21 for all students, then all students attending kindergarten  
22 shall be counted as 1.0. Special education  
23 pre-kindergarten students shall be counted as 0.5 each. If  
24 the State Board does not collect or has not collected both  
25 an October 1 and March 1 enrollment count by grade or a  
26 December 1 collection of special education

1 pre-kindergarten students as of the effective date of this  
2 amendatory Act of the 100th General Assembly, it shall  
3 establish such collection for all future years. For any  
4 year where a count by grade level was collected only once,  
5 that count shall be used as the single count available for  
6 computing a 3-year average ASE. School districts shall  
7 submit the data for the ASE calculation to the State Board  
8 within 45 days of the dates required in this Section for  
9 submission of enrollment data in order for it to be  
10 included in the ASE calculation. For fiscal year 2018 only,  
11 the ASE calculation shall include only enrollment taken on  
12 October 1.

13 "Base Funding Guarantee" is defined in paragraph (10)  
14 of subsection (g) of this Section.

15 "Base Funding Minimum" is defined in subsection (e) of  
16 this Section.

17 "Base Tax Year" means the property tax levy year used  
18 to calculate the Budget Year allocation of primary State  
19 aid.

20 "Base Tax Year's Extension" means the product of the  
21 equalized assessed valuation utilized by the county clerk  
22 in the Base Tax Year multiplied by the limiting rate as  
23 calculated by the county clerk and defined in PTELL.

24 "Bilingual Education Allocation" means the amount of  
25 an Organizational Unit's final Adequacy Target  
26 attributable to bilingual education divided by the

1 Organizational Unit's final Adequacy Target, the product  
2 of which shall be multiplied by the amount of new funding  
3 received pursuant to this Section. An Organizational  
4 Unit's final Adequacy Target attributable to bilingual  
5 education shall include all additional investments in  
6 English learner students' adequacy elements.

7 "Budget Year" means the school year for which primary  
8 State aid is calculated and awarded under this Section.

9 "Central office" means individual administrators and  
10 support service personnel charged with managing the  
11 instructional programs, business and operations, and  
12 security of the Organizational Unit.

13 "Comparable Wage Index" or "CWI" means a regional cost  
14 differentiation metric that measures systemic, regional  
15 variations in the salaries of college graduates who are not  
16 educators. The CWI utilized for this Section shall, for the  
17 first 3 years of Evidence-Based Funding implementation, be  
18 the CWI initially developed by the National Center for  
19 Education Statistics, as most recently updated by Texas A &  
20 M University. In the fourth and subsequent years of  
21 Evidence-Based Funding implementation, the State  
22 Superintendent shall re-determine the CWI using a similar  
23 methodology to that identified in the Texas A & M  
24 University study, with adjustments made no less frequently  
25 than once every 5 years.

26 "Computer technology and equipment" means computers

1 servers, notebooks, network equipment, copiers, printers,  
2 instructional software, security software, curriculum  
3 management courseware, and other similar materials and  
4 equipment.

5 "Computer technology and equipment investment  
6 allocation" means the final Adequacy Target amount of an  
7 Organizational Unit assigned to Tier 1 or Tier 2 in the  
8 prior school year attributable to the additional \$285.50  
9 per student computer technology and equipment investment  
10 grant divided by the Organizational Unit's final Adequacy  
11 Target, the result of which shall be multiplied by the  
12 amount of new funding received pursuant to this Section. An  
13 Organizational Unit assigned to a Tier 1 or Tier 2 final  
14 Adequacy Target attributable to the received computer  
15 technology and equipment investment grant shall include  
16 all additional investments in computer technology and  
17 equipment adequacy elements.

18 "Core subject" means mathematics; science; reading,  
19 English, writing, and language arts; history and social  
20 studies; world languages; and subjects taught as Advanced  
21 Placement in high schools.

22 "Core teacher" means a regular classroom teacher in  
23 elementary schools and teachers of a core subject in middle  
24 and high schools.

25 "Core Intervention teacher (tutor)" means a licensed  
26 teacher providing one-on-one or small group tutoring to

1 students struggling to meet proficiency in core subjects.

2 "CPPRT" means corporate personal property replacement  
3 tax funds paid to an Organizational Unit during the  
4 calendar year one year before the calendar year in which a  
5 school year begins, pursuant to "An Act in relation to the  
6 abolition of ad valorem personal property tax and the  
7 replacement of revenues lost thereby, and amending and  
8 repealing certain Acts and parts of Acts in connection  
9 therewith", certified August 14, 1979, as amended (Public  
10 Act 81-1st S.S.-1).

11 "EAV" means equalized assessed valuation as defined in  
12 paragraph (2) of subsection (d) of this Section and  
13 calculated in accordance with paragraph (3) of subsection  
14 (d) of this Section.

15 "ECI" means the Bureau of Labor Statistics' national  
16 employment cost index for civilian workers in educational  
17 services in elementary and secondary schools on a  
18 cumulative basis for the 12-month calendar year preceding  
19 the fiscal year of the Evidence-Based Funding calculation.

20 "EIS Data" means the employment information system  
21 data maintained by the State Board on educators within  
22 Organizational Units.

23 "Employee benefits" means health, dental, and vision  
24 insurance offered to employees of an Organizational Unit,  
25 the costs associated with statutorily required payment of  
26 the normal cost of the Organizational Unit's teacher

1 pensions, Social Security employer contributions, and  
2 Illinois Municipal Retirement Fund employer contributions.

3 "English learner" or "EL" means a child included in the  
4 definition of "English learners" under Section 14C-2 of  
5 this Code participating in a program of transitional  
6 bilingual education or a transitional program of  
7 instruction meeting the requirements and program  
8 application procedures of Article 14C of this Code. For the  
9 purposes of collecting the number of EL students enrolled,  
10 the same collection and calculation methodology as defined  
11 above for "ASE" shall apply to English learners, with the  
12 exception that EL student enrollment shall include  
13 students in grades pre-kindergarten through 12.

14 "Essential Elements" means those elements, resources,  
15 and educational programs that have been identified through  
16 academic research as necessary to improve student success,  
17 improve academic performance, close achievement gaps, and  
18 provide for other per student costs related to the delivery  
19 and leadership of the Organizational Unit, as well as the  
20 maintenance and operations of the unit, and which are  
21 specified in paragraph (2) of subsection (b) of this  
22 Section.

23 "Evidence-Based Funding" means State funding provided  
24 to an Organizational Unit pursuant to this Section.

25 "Extended day" means academic and enrichment programs  
26 provided to students outside the regular school day before

1 and after school or during non-instructional times during  
2 the school day.

3 "Extension Limitation Ratio" means a numerical ratio  
4 in which the numerator is the Base Tax Year's Extension and  
5 the denominator is the Preceding Tax Year's Extension.

6 "Final Percent of Adequacy" is defined in paragraph (4)  
7 of subsection (f) of this Section.

8 "Final Resources" is defined in paragraph (3) of  
9 subsection (f) of this Section.

10 "Full-time equivalent" or "FTE" means the full-time  
11 equivalency compensation for staffing the relevant  
12 position at an Organizational Unit.

13 "Funding Gap" is defined in paragraph (1) of subsection  
14 (g).

15 "Guidance counselor" means a licensed guidance  
16 counselor who provides guidance and counseling support for  
17 students within an Organizational Unit.

18 "Hybrid District" means a partial elementary unit  
19 district created pursuant to Article 11E of this Code.

20 "Instructional assistant" means a core or special  
21 education, non-licensed employee who assists a teacher in  
22 the classroom and provides academic support to students.

23 "Instructional facilitator" means a qualified teacher  
24 or licensed teacher leader who facilitates and coaches  
25 continuous improvement in classroom instruction; provides  
26 instructional support to teachers in the elements of

1 research-based instruction or demonstrates the alignment  
2 of instruction with curriculum standards and assessment  
3 tools; develops or coordinates instructional programs or  
4 strategies; develops and implements training; chooses  
5 standards-based instructional materials; provides teachers  
6 with an understanding of current research; serves as a  
7 mentor, site coach, curriculum specialist, or lead  
8 teacher; or otherwise works with fellow teachers, in  
9 collaboration, to use data to improve instructional  
10 practice or develop model lessons.

11 "Instructional materials" means relevant instructional  
12 materials for student instruction, including, but not  
13 limited to, textbooks, consumable workbooks, laboratory  
14 equipment, library books, and other similar materials.

15 "Laboratory School" means a public school that is  
16 created and operated by a public university and approved by  
17 the State Board.

18 "Librarian" means a teacher with an endorsement as a  
19 library information specialist or another individual whose  
20 primary responsibility is overseeing library resources  
21 within an Organizational Unit.

22 "Limiting rate for Hybrid Districts" means the  
23 combined elementary school and high school limited rates.

24 "Local Capacity" is defined in paragraph (1) of  
25 subsection (c) of this Section.

26 "Local Capacity Percentage" is defined in subparagraph

1 (A) of paragraph (2) of subsection (c) of this Section.

2 "Local Capacity Ratio" is defined in subparagraph (B)  
3 of paragraph (2) of subsection (c) of this Section.

4 "Local Capacity Target" is defined in paragraph (2) of  
5 subsection (c) of this Section.

6 "Low-Income Count" means, for an Organizational Unit  
7 in a fiscal year, the higher of the average number of  
8 students for the prior school year or the immediately  
9 preceding 3 school years who, as of July 1 of the  
10 immediately preceding fiscal year (as determined by the  
11 Department of Human Services), are eligible for at least  
12 one of the following low income programs: Medicaid, the  
13 Children's Health Insurance Program, TANF, or the  
14 Supplemental Nutrition Assistance Program, excluding  
15 pupils who are eligible for services provided by the  
16 Department of Children and Family Services. Until such time  
17 that grade level low-income populations become available,  
18 grade level low-income populations shall be determined by  
19 applying the low-income percentage to total student  
20 enrollments by grade level. The low-income percentage is  
21 determined by dividing the Low-Income Count by the Average  
22 Student Enrollment.

23 "Maintenance and operations" means custodial services,  
24 facility and ground maintenance, facility operations,  
25 facility security, routine facility repairs, and other  
26 similar services and functions.

1           "Minimum Funding Level" is defined in paragraph (9) of  
2 subsection (g) of this Section.

3           "New Property Tax Relief Pool Funds" means, for any  
4 given fiscal year, all State funds appropriated under  
5 Section 2-3.170 of the School Code.

6           "New State Funds" means, for a given school year, all  
7 State funds appropriated for Evidence-Based Funding in  
8 excess of the amount needed to fund the Base Funding  
9 Minimum for all Organizational Units in that school year.

10           "Net State Contribution Target" means, for a given  
11 school year, the amount of State funds that would be  
12 necessary to fully meet the Adequacy Target of an  
13 Operational Unit minus the Preliminary Resources available  
14 to each unit.

15           "Nurse" means an individual licensed as a certified  
16 school nurse, in accordance with the rules established for  
17 nursing services by the State Board, who is an employee of  
18 and is available to provide health care-related services  
19 for students of an Organizational Unit.

20           "Operating Tax Rate" means the rate utilized in the  
21 previous year to extend property taxes for all purposes,  
22 except, Bond and Interest, Summer School, Rent, Capital  
23 Improvement, and Vocational Education Building purposes.  
24 For Hybrid Districts, the Operating Tax Rate shall be the  
25 combined elementary and high school rates utilized in the  
26 previous year to extend property taxes for all purposes,

1           except, Bond and Interest, Summer School, Rent, Capital  
2           Improvement, and Vocational Education Building purposes.

3           "Organizational Unit" means a Laboratory School or any  
4           public school district that is recognized as such by the  
5           State Board and that contains elementary schools typically  
6           serving kindergarten through 5th grades, middle schools  
7           typically serving 6th through 8th grades, or high schools  
8           typically serving 9th through 12th grades. The General  
9           Assembly acknowledges that the actual grade levels served  
10          by a particular Organizational Unit may vary slightly from  
11          what is typical.

12          "Organizational Unit CWI" is determined by calculating  
13          the CWI in the region and original county in which an  
14          Organizational Unit's primary administrative office is  
15          located as set forth in this paragraph, provided that if  
16          the Organizational Unit CWI as calculated in accordance  
17          with this paragraph is less than 0.9, the Organizational  
18          Unit CWI shall be increased to 0.9. Each county's current  
19          CWI value shall be adjusted based on the CWI value of that  
20          county's neighboring Illinois counties, to create a  
21          "weighted adjusted index value". This shall be calculated  
22          by summing the CWI values of all of a county's adjacent  
23          Illinois counties and dividing by the number of adjacent  
24          Illinois counties, then taking the weighted value of the  
25          original county's CWI value and the adjacent Illinois  
26          county average. To calculate this weighted value, if the

1 number of adjacent Illinois counties is greater than 2, the  
2 original county's CWI value will be weighted at 0.25 and  
3 the adjacent Illinois county average will be weighted at  
4 0.75. If the number of adjacent Illinois counties is 2, the  
5 original county's CWI value will be weighted at 0.33 and  
6 the adjacent Illinois county average will be weighted at  
7 0.66. The greater of the county's current CWI value and its  
8 weighted adjusted index value shall be used as the  
9 Organizational Unit CWI.

10 "Preceding Tax Year" means the property tax levy year  
11 immediately preceding the Base Tax Year.

12 "Preceding Tax Year's Extension" means the product of  
13 the equalized assessed valuation utilized by the county  
14 clerk in the Preceding Tax Year multiplied by the Operating  
15 Tax Rate.

16 "Preliminary Percent of Adequacy" is defined in  
17 paragraph (2) of subsection (f) of this Section.

18 "Preliminary Resources" is defined in paragraph (2) of  
19 subsection (f) of this Section.

20 "Principal" means a school administrator duly endorsed  
21 to be employed as a principal in this State.

22 "Professional development" means training programs for  
23 licensed staff in schools, including, but not limited to,  
24 programs that assist in implementing new curriculum  
25 programs, provide data focused or academic assessment data  
26 training to help staff identify a student's weaknesses and

1 strengths, target interventions, improve instruction,  
2 encompass instructional strategies for English learner,  
3 gifted, or at-risk students, address inclusivity, cultural  
4 sensitivity, or implicit bias, or otherwise provide  
5 professional support for licensed staff.

6 "Prototypical" means 450 special education  
7 pre-kindergarten and kindergarten through grade 5 students  
8 for an elementary school, 450 grade 6 through 8 students  
9 for a middle school, and 600 grade 9 through 12 students  
10 for a high school.

11 "PTELL" means the Property Tax Extension Limitation  
12 Law.

13 "PTELL EAV" is defined in paragraph (4) of subsection  
14 (d) of this Section.

15 "Pupil support staff" means a nurse, psychologist,  
16 social worker, family liaison personnel, or other staff  
17 member who provides support to at-risk or struggling  
18 students.

19 "Real Receipts" is defined in paragraph (1) of  
20 subsection (d) of this Section.

21 "Regionalization Factor" means, for a particular  
22 Organizational Unit, the figure derived by dividing the  
23 Organizational Unit CWI by the Statewide Weighted CWI.

24 "School site staff" means the primary school secretary  
25 and any additional clerical personnel assigned to a school.

26 "Special education" means special educational

1 facilities and services, as defined in Section 14-1.08 of  
2 this Code.

3 "Special Education Allocation" means the amount of an  
4 Organizational Unit's final Adequacy Target attributable  
5 to special education divided by the Organizational Unit's  
6 final Adequacy Target, the product of which shall be  
7 multiplied by the amount of new funding received pursuant  
8 to this Section. An Organizational Unit's final Adequacy  
9 Target attributable to special education shall include all  
10 special education investment adequacy elements.

11 "Specialist teacher" means a teacher who provides  
12 instruction in subject areas not included in core subjects,  
13 including, but not limited to, art, music, physical  
14 education, health, driver education, career-technical  
15 education, and such other subject areas as may be mandated  
16 by State law or provided by an Organizational Unit.

17 "Specially Funded Unit" means an Alternative School,  
18 safe school, Department of Juvenile Justice school,  
19 special education cooperative or entity recognized by the  
20 State Board as a special education cooperative,  
21 State-approved charter school, or alternative learning  
22 opportunities program that received direct funding from  
23 the State Board during the 2016-2017 school year through  
24 any of the funding sources included within the calculation  
25 of the Base Funding Minimum or Glenwood Academy.

26 "Supplemental Grant Funding" means supplemental

1 general State aid funding received by an Organization Unit  
2 during the 2016-2017 school year pursuant to subsection (H)  
3 of Section 18-8.05 of this Code (now repealed).

4 "State Adequacy Level" is the sum of the Adequacy  
5 Targets of all Organizational Units.

6 "State Board" means the State Board of Education.

7 "State Superintendent" means the State Superintendent  
8 of Education.

9 "Statewide Weighted CWI" means a figure determined by  
10 multiplying each Organizational Unit CWI times the ASE for  
11 that Organizational Unit creating a weighted value,  
12 summing all Organizational Unit's weighted values, and  
13 dividing by the total ASE of all Organizational Units,  
14 thereby creating an average weighted index.

15 "Student activities" means non-credit producing  
16 after-school programs, including, but not limited to,  
17 clubs, bands, sports, and other activities authorized by  
18 the school board of the Organizational Unit.

19 "Substitute teacher" means an individual teacher or  
20 teaching assistant who is employed by an Organizational  
21 Unit and is temporarily serving the Organizational Unit on  
22 a per diem or per period-assignment basis replacing another  
23 staff member.

24 "Summer school" means academic and enrichment programs  
25 provided to students during the summer months outside of  
26 the regular school year.

1 "Supervisory aide" means a non-licensed staff member  
2 who helps in supervising students of an Organizational  
3 Unit, but does so outside of the classroom, in situations  
4 such as, but not limited to, monitoring hallways and  
5 playgrounds, supervising lunchrooms, or supervising  
6 students when being transported in buses serving the  
7 Organizational Unit.

8 "Target Ratio" is defined in paragraph (4) of  
9 subsection (g).

10 "Tier 1", "Tier 2", "Tier 3", and "Tier 4" are defined  
11 in paragraph (3) of subsection (g).

12 "Tier 1 Aggregate Funding", "Tier 2 Aggregate  
13 Funding", "Tier 3 Aggregate Funding", and "Tier 4 Aggregate  
14 Funding" are defined in paragraph (1) of subsection (g).

15 (b) Adequacy Target calculation.

16 (1) Each Organizational Unit's Adequacy Target is the  
17 sum of the Organizational Unit's cost of providing  
18 Essential Elements, as calculated in accordance with this  
19 subsection (b), with the salary amounts in the Essential  
20 Elements multiplied by a Regionalization Factor calculated  
21 pursuant to paragraph (3) of this subsection (b).

22 (2) The Essential Elements are attributable on a pro  
23 rata basis related to defined subgroups of the ASE of each  
24 Organizational Unit as specified in this paragraph (2),  
25 with investments and FTE positions pro rata funded based on  
26 ASE counts in excess or less than the thresholds set forth

1 in this paragraph (2). The method for calculating  
2 attributable pro rata costs and the defined subgroups  
3 thereto are as follows:

4 (A) Core class size investments. Each  
5 Organizational Unit shall receive the funding required  
6 to support that number of FTE core teacher positions as  
7 is needed to keep the respective class sizes of the  
8 Organizational Unit to the following maximum numbers:

9 (i) For grades kindergarten through 3, the  
10 Organizational Unit shall receive funding required  
11 to support one FTE core teacher position for every  
12 15 Low-Income Count students in those grades and  
13 one FTE core teacher position for every 20  
14 non-Low-Income Count students in those grades.

15 (ii) For grades 4 through 12, the  
16 Organizational Unit shall receive funding required  
17 to support one FTE core teacher position for every  
18 20 Low-Income Count students in those grades and  
19 one FTE core teacher position for every 25  
20 non-Low-Income Count students in those grades.

21 The number of non-Low-Income Count students in a  
22 grade shall be determined by subtracting the  
23 Low-Income students in that grade from the ASE of the  
24 Organizational Unit for that grade.

25 (B) Specialist teacher investments. Each  
26 Organizational Unit shall receive the funding needed

1 to cover that number of FTE specialist teacher  
2 positions that correspond to the following  
3 percentages:

4 (i) if the Organizational Unit operates an  
5 elementary or middle school, then 20.00% of the  
6 number of the Organizational Unit's core teachers,  
7 as determined under subparagraph (A) of this  
8 paragraph (2); and

9 (ii) if such Organizational Unit operates a  
10 high school, then 33.33% of the number of the  
11 Organizational Unit's core teachers.

12 (C) Instructional facilitator investments. Each  
13 Organizational Unit shall receive the funding needed  
14 to cover one FTE instructional facilitator position  
15 for every 200 combined ASE of pre-kindergarten  
16 children with disabilities and all kindergarten  
17 through grade 12 students of the Organizational Unit.

18 (D) Core intervention teacher (tutor) investments.  
19 Each Organizational Unit shall receive the funding  
20 needed to cover one FTE teacher position for each  
21 prototypical elementary, middle, and high school.

22 (E) Substitute teacher investments. Each  
23 Organizational Unit shall receive the funding needed  
24 to cover substitute teacher costs that is equal to  
25 5.70% of the minimum pupil attendance days required  
26 under Section 10-19 of this Code for all full-time

1 equivalent core, specialist, and intervention  
2 teachers, school nurses, special education teachers  
3 and instructional assistants, instructional  
4 facilitators, and summer school and extended-day  
5 teacher positions, as determined under this paragraph  
6 (2), at a salary rate of 33.33% of the average salary  
7 for grade K through 12 teachers and 33.33% of the  
8 average salary of each instructional assistant  
9 position.

10 (F) Core guidance counselor investments. Each  
11 Organizational Unit shall receive the funding needed  
12 to cover one FTE guidance counselor for each 450  
13 combined ASE of pre-kindergarten children with  
14 disabilities and all kindergarten through grade 5  
15 students, plus one FTE guidance counselor for each 250  
16 grades 6 through 8 ASE middle school students, plus one  
17 FTE guidance counselor for each 250 grades 9 through 12  
18 ASE high school students.

19 (G) Nurse investments. Each Organizational Unit  
20 shall receive the funding needed to cover one FTE nurse  
21 for each 750 combined ASE of pre-kindergarten children  
22 with disabilities and all kindergarten through grade  
23 12 students across all grade levels it serves.

24 (H) Supervisory aide investments. Each  
25 Organizational Unit shall receive the funding needed  
26 to cover one FTE for each 225 combined ASE of

1 pre-kindergarten children with disabilities and all  
2 kindergarten through grade 5 students, plus one FTE for  
3 each 225 ASE middle school students, plus one FTE for  
4 each 200 ASE high school students.

5 (I) Librarian investments. Each Organizational  
6 Unit shall receive the funding needed to cover one FTE  
7 librarian for each prototypical elementary school,  
8 middle school, and high school and one FTE aide or  
9 media technician for every 300 combined ASE of  
10 pre-kindergarten children with disabilities and all  
11 kindergarten through grade 12 students.

12 (J) Principal investments. Each Organizational  
13 Unit shall receive the funding needed to cover one FTE  
14 principal position for each prototypical elementary  
15 school, plus one FTE principal position for each  
16 prototypical middle school, plus one FTE principal  
17 position for each prototypical high school.

18 (K) Assistant principal investments. Each  
19 Organizational Unit shall receive the funding needed  
20 to cover one FTE assistant principal position for each  
21 prototypical elementary school, plus one FTE assistant  
22 principal position for each prototypical middle  
23 school, plus one FTE assistant principal position for  
24 each prototypical high school.

25 (L) School site staff investments. Each  
26 Organizational Unit shall receive the funding needed

1           for one FTE position for each 225 ASE of  
2           pre-kindergarten children with disabilities and all  
3           kindergarten through grade 5 students, plus one FTE  
4           position for each 225 ASE middle school students, plus  
5           one FTE position for each 200 ASE high school students.

6           (M) Gifted investments. Each Organizational Unit  
7           shall receive \$40 per kindergarten through grade 12  
8           ASE.

9           (N) Professional development investments. Each  
10          Organizational Unit shall receive \$125 per student of  
11          the combined ASE of pre-kindergarten children with  
12          disabilities and all kindergarten through grade 12  
13          students for trainers and other professional  
14          development-related expenses for supplies and  
15          materials.

16          (O) Instructional material investments. Each  
17          Organizational Unit shall receive \$190 per student of  
18          the combined ASE of pre-kindergarten children with  
19          disabilities and all kindergarten through grade 12  
20          students to cover instructional material costs.

21          (P) Assessment investments. Each Organizational  
22          Unit shall receive \$25 per student of the combined ASE  
23          of pre-kindergarten children with disabilities and all  
24          kindergarten through grade 12 students student to  
25          cover assessment costs.

26          (Q) Computer technology and equipment investments.

1 Each Organizational Unit shall receive \$285.50 per  
2 student of the combined ASE of pre-kindergarten  
3 children with disabilities and all kindergarten  
4 through grade 12 students to cover computer technology  
5 and equipment costs. For the 2018-2019 school year and  
6 subsequent school years, Organizational Units assigned  
7 to Tier 1 and Tier 2 in the prior school year shall  
8 receive an additional \$285.50 per student of the  
9 combined ASE of pre-kindergarten children with  
10 disabilities and all kindergarten through grade 12  
11 students to cover computer technology and equipment  
12 costs in the Organization Unit's Adequacy Target. The  
13 State Board may establish additional requirements for  
14 Organizational Unit expenditures of funds received  
15 pursuant to this subparagraph (Q), including a  
16 requirement that funds received pursuant to this  
17 subparagraph (Q) may be used only for serving the  
18 technology needs of the district. It is the intent of  
19 this amendatory Act of the 100th General Assembly that  
20 all Tier 1 and Tier 2 districts receive the addition to  
21 their Adequacy Target in the following year, subject to  
22 compliance with the requirements of the State Board.

23 (R) Student activities investments. Each  
24 Organizational Unit shall receive the following  
25 funding amounts to cover student activities: \$100 per  
26 kindergarten through grade 5 ASE student in elementary

1 school, plus \$200 per ASE student in middle school,  
2 plus \$675 per ASE student in high school.

3 (S) Maintenance and operations investments. Each  
4 Organizational Unit shall receive \$1,038 per student  
5 of the combined ASE of pre-kindergarten children with  
6 disabilities and all kindergarten through grade 12 for  
7 day-to-day maintenance and operations expenditures,  
8 including salary, supplies, and materials, as well as  
9 purchased services, but excluding employee benefits.  
10 The proportion of salary for the application of a  
11 Regionalization Factor and the calculation of benefits  
12 is equal to \$352.92.

13 (T) Central office investments. Each  
14 Organizational Unit shall receive \$742 per student of  
15 the combined ASE of pre-kindergarten children with  
16 disabilities and all kindergarten through grade 12  
17 students to cover central office operations, including  
18 administrators and classified personnel charged with  
19 managing the instructional programs, business and  
20 operations of the school district, and security  
21 personnel. The proportion of salary for the  
22 application of a Regionalization Factor and the  
23 calculation of benefits is equal to \$368.48.

24 (U) Employee benefit investments. Each  
25 Organizational Unit shall receive 30% of the total of  
26 all salary-calculated elements of the Adequacy Target,

1 excluding substitute teachers and student activities  
2 investments, to cover benefit costs. For central  
3 office and maintenance and operations investments, the  
4 benefit calculation shall be based upon the salary  
5 proportion of each investment. If at any time the  
6 responsibility for funding the employer normal cost of  
7 teacher pensions is assigned to school districts, then  
8 that amount certified by the Teachers' Retirement  
9 System of the State of Illinois to be paid by the  
10 Organizational Unit for the preceding school year  
11 shall be added to the benefit investment. For any  
12 fiscal year in which a school district organized under  
13 Article 34 of this Code is responsible for paying the  
14 employer normal cost of teacher pensions, then that  
15 amount of its employer normal cost plus the amount for  
16 retiree health insurance as certified by the Public  
17 School Teachers' Pension and Retirement Fund of  
18 Chicago to be paid by the school district for the  
19 preceding school year that is statutorily required to  
20 cover employer normal costs and the amount for retiree  
21 health insurance shall be added to the 30% specified in  
22 this subparagraph (U). The Teachers' Retirement System  
23 of the State of Illinois and the Public School  
24 Teachers' Pension and Retirement Fund of Chicago shall  
25 submit such information as the State Superintendent  
26 may require for the calculations set forth in this

1           subparagraph (U).

2           (V) Additional investments in low-income students.

3           In addition to and not in lieu of all other funding  
4           under this paragraph (2), each Organizational Unit  
5           shall receive funding based on the average teacher  
6           salary for grades K through 12 to cover the costs of:

7                   (i) one FTE intervention teacher (tutor)  
8                   position for every 125 Low-Income Count students;

9                   (ii) one FTE pupil support staff position for  
10                   every 125 Low-Income Count students;

11                   (iii) one FTE extended day teacher position  
12                   for every 120 Low-Income Count students; and

13                   (iv) one FTE summer school teacher position  
14                   for every 120 Low-Income Count students.

15           (W) Additional investments in English learner  
16           students. In addition to and not in lieu of all other  
17           funding under this paragraph (2), each Organizational  
18           Unit shall receive funding based on the average teacher  
19           salary for grades K through 12 to cover the costs of:

20                   (i) one FTE intervention teacher (tutor)  
21                   position for every 125 English learner students;

22                   (ii) one FTE pupil support staff position for  
23                   every 125 English learner students;

24                   (iii) one FTE extended day teacher position  
25                   for every 120 English learner students;

26                   (iv) one FTE summer school teacher position

1 for every 120 English learner students; and

2 (v) one FTE core teacher position for every 100  
3 English learner students.

4 (X) Special education investments. Each  
5 Organizational Unit shall receive funding based on the  
6 average teacher salary for grades K through 12 to cover  
7 special education as follows:

8 (i) one FTE teacher position for every 141  
9 combined ASE of pre-kindergarten children with  
10 disabilities and all kindergarten through grade 12  
11 students;

12 (ii) one FTE instructional assistant for every  
13 141 combined ASE of pre-kindergarten children with  
14 disabilities and all kindergarten through grade 12  
15 students; and

16 (iii) one FTE psychologist position for every  
17 1,000 combined ASE of pre-kindergarten children  
18 with disabilities and all kindergarten through  
19 grade 12 students.

20 (3) For calculating the salaries included within the  
21 Essential Elements, the State Superintendent shall  
22 annually calculate average salaries to the nearest dollar  
23 using the employment information system data maintained by  
24 the State Board, limited to public schools only and  
25 excluding special education and vocational cooperatives,  
26 schools operated by the Department of Juvenile Justice, and

1 charter schools, for the following positions:

2 (A) Teacher for grades K through 8.

3 (B) Teacher for grades 9 through 12.

4 (C) Teacher for grades K through 12.

5 (D) Guidance counselor for grades K through 8.

6 (E) Guidance counselor for grades 9 through 12.

7 (F) Guidance counselor for grades K through 12.

8 (G) Social worker.

9 (H) Psychologist.

10 (I) Librarian.

11 (J) Nurse.

12 (K) Principal.

13 (L) Assistant principal.

14 For the purposes of this paragraph (3), "teacher"  
15 includes core teachers, specialist and elective teachers,  
16 instructional facilitators, tutors, special education  
17 teachers, pupil support staff teachers, English learner  
18 teachers, extended-day teachers, and summer school  
19 teachers. Where specific grade data is not required for the  
20 Essential Elements, the average salary for corresponding  
21 positions shall apply. For substitute teachers, the  
22 average teacher salary for grades K through 12 shall apply.

23 For calculating the salaries included within the  
24 Essential Elements for positions not included within EIS  
25 Data, the following salaries shall be used in the first  
26 year of implementation of Evidence-Based Funding:

- 1 (i) school site staff, \$30,000; and  
2 (ii) non-instructional assistant, instructional  
3 assistant, library aide, library media tech, or  
4 supervisory aide: \$25,000.

5 In the second and subsequent years of implementation of  
6 Evidence-Based Funding, the amounts in items (i) and (ii)  
7 of this paragraph (3) shall annually increase by the ECI.

8 The salary amounts for the Essential Elements  
9 determined pursuant to subparagraphs (A) through (L), (S)  
10 and (T), and (V) through (X) of paragraph (2) of subsection  
11 (b) of this Section shall be multiplied by a  
12 Regionalization Factor.

13 (c) Local capacity calculation.

14 (1) Each Organizational Unit's Local Capacity  
15 represents an amount of funding it is assumed to contribute  
16 toward its Adequacy Target for purposes of the  
17 Evidence-Based Funding formula calculation. "Local  
18 Capacity" means either (i) the Organizational Unit's Local  
19 Capacity Target as calculated in accordance with paragraph  
20 (2) of this subsection (c) if its Real Receipts are equal  
21 to or less than its Local Capacity Target or (ii) the  
22 Organizational Unit's Adjusted Local Capacity, as  
23 calculated in accordance with paragraph (3) of this  
24 subsection (c) if Real Receipts are more than its Local  
25 Capacity Target.

26 (2) "Local Capacity Target" means, for an

1 Organizational Unit, that dollar amount that is obtained by  
2 multiplying its Adequacy Target by its Local Capacity  
3 Ratio.

4 (A) An Organizational Unit's Local Capacity  
5 Percentage is the conversion of the Organizational  
6 Unit's Local Capacity Ratio, as such ratio is  
7 determined in accordance with subparagraph (B) of this  
8 paragraph (2), into a cumulative distribution  
9 resulting in a percentile ranking to determine each  
10 Organizational Unit's relative position to all other  
11 Organizational Units in this State. The calculation of  
12 Local Capacity Percentage is described in subparagraph  
13 (C) of this paragraph (2).

14 (B) An Organizational Unit's Local Capacity Ratio  
15 in a given year is the percentage obtained by dividing  
16 its Adjusted EAV or PTELL EAV, whichever is less, by  
17 its Adequacy Target, with the resulting ratio further  
18 adjusted as follows:

19 (i) for Organizational Units serving grades  
20 kindergarten through 12 and Hybrid Districts, no  
21 further adjustments shall be made;

22 (ii) for Organizational Units serving grades  
23 kindergarten through 8, the ratio shall be  
24 multiplied by 9/13;

25 (iii) for Organizational Units serving grades  
26 9 through 12, the Local Capacity Ratio shall be

1 multiplied by 4/13; and

2 (iv) for an Organizational Unit with a  
3 different grade configuration than those specified  
4 in items (i) through (iii) of this subparagraph  
5 (B), the State Superintendent shall determine a  
6 comparable adjustment based on the grades served.

7 (C) The Local Capacity Percentage is equal to the  
8 percentile ranking of the district. Local Capacity  
9 Percentage converts each Organizational Unit's Local  
10 Capacity Ratio to a cumulative distribution resulting  
11 in a percentile ranking to determine each  
12 Organizational Unit's relative position to all other  
13 Organizational Units in this State. The Local Capacity  
14 Percentage cumulative distribution resulting in a  
15 percentile ranking for each Organizational Unit shall  
16 be calculated using the standard normal distribution  
17 of the score in relation to the weighted mean and  
18 weighted standard deviation and Local Capacity Ratios  
19 of all Organizational Units. If the value assigned to  
20 any Organizational Unit is in excess of 90%, the value  
21 shall be adjusted to 90%. For Laboratory Schools, the  
22 Local Capacity Percentage shall be set at 10% in  
23 recognition of the absence of EAV and resources from  
24 the public university that are allocated to the  
25 Laboratory School. The weighted mean for the Local  
26 Capacity Percentage shall be determined by multiplying

1 each Organizational Unit's Local Capacity Ratio times  
2 the ASE for the unit creating a weighted value, summing  
3 the weighted values of all Organizational Units, and  
4 dividing by the total ASE of all Organizational Units.  
5 The weighted standard deviation shall be determined by  
6 taking the square root of the weighted variance of all  
7 Organizational Units' Local Capacity Ratio, where the  
8 variance is calculated by squaring the difference  
9 between each unit's Local Capacity Ratio and the  
10 weighted mean, then multiplying the variance for each  
11 unit times the ASE for the unit to create a weighted  
12 variance for each unit, then summing all units'  
13 weighted variance and dividing by the total ASE of all  
14 units.

15 (D) For any Organizational Unit, the  
16 Organizational Unit's Adjusted Local Capacity Target  
17 shall be reduced by either (i) the school board's  
18 remaining contribution pursuant to paragraph (ii) of  
19 subsection (b-4) of Section 16-158 of the Illinois  
20 Pension Code in a given year, or (ii) the board of  
21 education's remaining contribution pursuant to  
22 paragraph (iv) of subsection (b) of Section 17-129 of  
23 the Illinois Pension Code absent the employer normal  
24 cost portion of the required contribution and amount  
25 allowed pursuant to subdivision (3) of Section  
26 17-142.1 of the Illinois Pension Code in a given year.

1           In the preceding sentence, item (i) shall be certified  
2           to the State Board of Education by the Teachers'  
3           Retirement System of the State of Illinois and item  
4           (ii) shall be certified to the State Board of Education  
5           by the Public School Teachers' Pension and Retirement  
6           Fund of the City of Chicago.

7           (3) If an Organizational Unit's Real Receipts are more  
8           than its Local Capacity Target, then its Local Capacity  
9           shall equal an Adjusted Local Capacity Target as calculated  
10          in accordance with this paragraph (3). The Adjusted Local  
11          Capacity Target is calculated as the sum of the  
12          Organizational Unit's Local Capacity Target and its Real  
13          Receipts Adjustment. The Real Receipts Adjustment equals  
14          the Organizational Unit's Real Receipts less its Local  
15          Capacity Target, with the resulting figure multiplied by  
16          the Local Capacity Percentage.

17          As used in this paragraph (3), "Real Percent of  
18          Adequacy" means the sum of an Organizational Unit's Real  
19          Receipts, CPPRT, and Base Funding Minimum, with the  
20          resulting figure divided by the Organizational Unit's  
21          Adequacy Target.

22          (d) Calculation of Real Receipts, EAV, and Adjusted EAV for  
23          purposes of the Local Capacity calculation.

24          (1) An Organizational Unit's Real Receipts are the  
25          product of its Applicable Tax Rate and its Adjusted EAV. An  
26          Organizational Unit's Applicable Tax Rate is its Adjusted

1 Operating Tax Rate for property within the Organizational  
2 Unit.

3 (2) The State Superintendent shall calculate the  
4 Equalized Assessed Valuation, or EAV, of all taxable  
5 property of each Organizational Unit as of September 30 of  
6 the previous year in accordance with paragraph (3) of this  
7 subsection (d). The State Superintendent shall then  
8 determine the Adjusted EAV of each Organizational Unit in  
9 accordance with paragraph (4) of this subsection (d), which  
10 Adjusted EAV figure shall be used for the purposes of  
11 calculating Local Capacity.

12 (3) To calculate Real Receipts and EAV, the Department  
13 of Revenue shall supply to the State Superintendent the  
14 value as equalized or assessed by the Department of Revenue  
15 of all taxable property of every Organizational Unit,  
16 together with (i) the applicable tax rate used in extending  
17 taxes for the funds of the Organizational Unit as of  
18 September 30 of the previous year and (ii) the limiting  
19 rate for all Organizational Units subject to property tax  
20 extension limitations as imposed under PTELL.

21 (A) The Department of Revenue shall add to the  
22 equalized assessed value of all taxable property of  
23 each Organizational Unit situated entirely or  
24 partially within a county that is or was subject to the  
25 provisions of Section 15-176 or 15-177 of the Property  
26 Tax Code (i) an amount equal to the total amount by

1           which the homestead exemption allowed under Section  
2           15-176 or 15-177 of the Property Tax Code for real  
3           property situated in that Organizational Unit exceeds  
4           the total amount that would have been allowed in that  
5           Organizational Unit if the maximum reduction under  
6           Section 15-176 was (I) \$4,500 in Cook County or \$3,500  
7           in all other counties in tax year 2003 or (II) \$5,000  
8           in all counties in tax year 2004 and thereafter and  
9           (ii) an amount equal to the aggregate amount for the  
10          taxable year of all additional exemptions under  
11          Section 15-175 of the Property Tax Code for owners with  
12          a household income of \$30,000 or less. The county clerk  
13          of any county that is or was subject to the provisions  
14          of Section 15-176 or 15-177 of the Property Tax Code  
15          shall annually calculate and certify to the Department  
16          of Revenue for each Organizational Unit all homestead  
17          exemption amounts under Section 15-176 or 15-177 of the  
18          Property Tax Code and all amounts of additional  
19          exemptions under Section 15-175 of the Property Tax  
20          Code for owners with a household income of \$30,000 or  
21          less. It is the intent of this subparagraph (A) that if  
22          the general homestead exemption for a parcel of  
23          property is determined under Section 15-176 or 15-177  
24          of the Property Tax Code rather than Section 15-175,  
25          then the calculation of EAV shall not be affected by  
26          the difference, if any, between the amount of the

1           general homestead exemption allowed for that parcel of  
2           property under Section 15-176 or 15-177 of the Property  
3           Tax Code and the amount that would have been allowed  
4           had the general homestead exemption for that parcel of  
5           property been determined under Section 15-175 of the  
6           Property Tax Code. It is further the intent of this  
7           subparagraph (A) that if additional exemptions are  
8           allowed under Section 15-175 of the Property Tax Code  
9           for owners with a household income of less than  
10          \$30,000, then the calculation of EAV shall not be  
11          affected by the difference, if any, because of those  
12          additional exemptions.

13           (B) With respect to any part of an Organizational  
14          Unit within a redevelopment project area in respect to  
15          which a municipality has adopted tax increment  
16          allocation financing pursuant to the Tax Increment  
17          Allocation Redevelopment Act, Division 74.4 of Article  
18          11 of the Illinois Municipal Code, or the Industrial  
19          Jobs Recovery Law, Division 74.6 of Article 11 of the  
20          Illinois Municipal Code, no part of the current EAV of  
21          real property located in any such project area which is  
22          attributable to an increase above the total initial EAV  
23          of such property shall be used as part of the EAV of  
24          the Organizational Unit, until such time as all  
25          redevelopment project costs have been paid, as  
26          provided in Section 11-74.4-8 of the Tax Increment

1 Allocation Redevelopment Act or in Section 11-74.6-35  
2 of the Industrial Jobs Recovery Law. For the purpose of  
3 the EAV of the Organizational Unit, the total initial  
4 EAV or the current EAV, whichever is lower, shall be  
5 used until such time as all redevelopment project costs  
6 have been paid.

7 (B-5) The real property equalized assessed  
8 valuation for a school district shall be adjusted by  
9 subtracting from the real property value, as equalized  
10 or assessed by the Department of Revenue, for the  
11 district an amount computed by dividing the amount of  
12 any abatement of taxes under Section 18-170 of the  
13 Property Tax Code by 3.00% for a district maintaining  
14 grades kindergarten through 12, by 2.30% for a district  
15 maintaining grades kindergarten through 8, or by 1.05%  
16 for a district maintaining grades 9 through 12 and  
17 adjusted by an amount computed by dividing the amount  
18 of any abatement of taxes under subsection (a) of  
19 Section 18-165 of the Property Tax Code by the same  
20 percentage rates for district type as specified in this  
21 subparagraph (B-5).

22 (C) For Organizational Units that are Hybrid  
23 Districts, the State Superintendent shall use the  
24 lesser of the adjusted equalized assessed valuation  
25 for property within the partial elementary unit  
26 district for elementary purposes, as defined in

1 Article 11E of this Code, or the adjusted equalized  
2 assessed valuation for property within the partial  
3 elementary unit district for high school purposes, as  
4 defined in Article 11E of this Code.

5 (4) An Organizational Unit's Adjusted EAV shall be the  
6 average of its EAV over the immediately preceding 3 years  
7 or its EAV in the immediately preceding year if the EAV in  
8 the immediately preceding year has declined by 10% or more  
9 compared to the 3-year average. In the event of  
10 Organizational Unit reorganization, consolidation, or  
11 annexation, the Organizational Unit's Adjusted EAV for the  
12 first 3 years after such change shall be as follows: the  
13 most current EAV shall be used in the first year, the  
14 average of a 2-year EAV or its EAV in the immediately  
15 preceding year if the EAV declines by 10% or more compared  
16 to the 2-year average for the second year, and a 3-year  
17 average EAV or its EAV in the immediately preceding year if  
18 the adjusted EAV declines by 10% or more compared to the  
19 3-year average for the third year. For any school district  
20 whose EAV in the immediately preceding year is used in  
21 calculations, in the following year, the Adjusted EAV shall  
22 be the average of its EAV over the immediately preceding 2  
23 years or the immediately preceding year if that year  
24 represents a decline of 10% or more compared to the 2-year  
25 average.

26 "PTELL EAV" means a figure calculated by the State

1 Board for Organizational Units subject to PTELL as  
2 described in this paragraph (4) for the purposes of  
3 calculating an Organizational Unit's Local Capacity Ratio.  
4 Except as otherwise provided in this paragraph (4), the  
5 PTELL EAV of an Organizational Unit shall be equal to the  
6 product of the equalized assessed valuation last used in  
7 the calculation of general State aid under Section 18-8.05  
8 of this Code (now repealed) or Evidence-Based Funding under  
9 this Section and the Organizational Unit's Extension  
10 Limitation Ratio. If an Organizational Unit has approved or  
11 does approve an increase in its limiting rate, pursuant to  
12 Section 18-190 of the Property Tax Code, affecting the Base  
13 Tax Year, the PTELL EAV shall be equal to the product of  
14 the equalized assessed valuation last used in the  
15 calculation of general State aid under Section 18-8.05 of  
16 this Code (now repealed) or Evidence-Based Funding under  
17 this Section multiplied by an amount equal to one plus the  
18 percentage increase, if any, in the Consumer Price Index  
19 for All Urban Consumers for all items published by the  
20 United States Department of Labor for the 12-month calendar  
21 year preceding the Base Tax Year, plus the equalized  
22 assessed valuation of new property, annexed property, and  
23 recovered tax increment value and minus the equalized  
24 assessed valuation of disconnected property.

25 As used in this paragraph (4), "new property" and  
26 "recovered tax increment value" shall have the meanings set

1           forth in the Property Tax Extension Limitation Law.

2           (e) Base Funding Minimum calculation.

3           (1) For the 2017-2018 school year, the Base Funding  
4           Minimum of an Organizational Unit or a Specially Funded  
5           Unit shall be the amount of State funds distributed to the  
6           Organizational Unit or Specially Funded Unit during the  
7           2016-2017 school year prior to any adjustments and  
8           specified appropriation amounts described in this  
9           paragraph (1) from the following Sections, as calculated by  
10          the State Superintendent: Section 18-8.05 of this Code (now  
11          repealed); Section 5 of Article 224 of Public Act 99-524  
12          (equity grants); Section 14-7.02b of this Code (funding for  
13          children requiring special education services); Section  
14          14-13.01 of this Code (special education facilities and  
15          staffing), except for reimbursement of the cost of  
16          transportation pursuant to Section 14-13.01; Section  
17          14C-12 of this Code (English learners); and Section 18-4.3  
18          of this Code (summer school), based on an appropriation  
19          level of \$13,121,600. For a school district organized under  
20          Article 34 of this Code, the Base Funding Minimum also  
21          includes (i) the funds allocated to the school district  
22          pursuant to Section 1D-1 of this Code attributable to  
23          funding programs authorized by the Sections of this Code  
24          listed in the preceding sentence; and (ii) the difference  
25          between (I) the funds allocated to the school district  
26          pursuant to Section 1D-1 of this Code attributable to the

1 funding programs authorized by Section 14-7.02 (non-public  
2 special education reimbursement), subsection (b) of  
3 Section 14-13.01 (special education transportation),  
4 Section 29-5 (transportation), Section 2-3.80  
5 (agricultural education), Section 2-3.66 (truants'  
6 alternative education), Section 2-3.62 (educational  
7 service centers), and Section 14-7.03 (special education -  
8 orphanage) of this Code and Section 15 of the Childhood  
9 Hunger Relief Act (free breakfast program) and (II) the  
10 school district's actual expenditures for its non-public  
11 special education, special education transportation,  
12 transportation programs, agricultural education, truants'  
13 alternative education, services that would otherwise be  
14 performed by a regional office of education, special  
15 education orphanage expenditures, and free breakfast, as  
16 most recently calculated and reported pursuant to  
17 subsection (f) of Section 1D-1 of this Code. The Base  
18 Funding Minimum for Glenwood Academy shall be \$625,500.

19 (2) For the 2018-2019 and subsequent school years, the  
20 Base Funding Minimum of Organizational Units and Specially  
21 Funded Units shall be the sum of (i) the amount of  
22 Evidence-Based Funding for the prior school year, (ii) the  
23 Base Funding Minimum for the prior school year, and (iii)  
24 any amount received by a school district pursuant to  
25 Section 7 of Article 97 of Public Act 100-21.

26 (f) Percent of Adequacy and Final Resources calculation.

1           (1) The Evidence-Based Funding formula establishes a  
2           Percent of Adequacy for each Organizational Unit in order  
3           to place such units into tiers for the purposes of the  
4           funding distribution system described in subsection (g) of  
5           this Section. Initially, an Organizational Unit's  
6           Preliminary Resources and Preliminary Percent of Adequacy  
7           are calculated pursuant to paragraph (2) of this subsection  
8           (f). Then, an Organizational Unit's Final Resources and  
9           Final Percent of Adequacy are calculated to account for the  
10          Organizational Unit's poverty concentration levels  
11          pursuant to paragraphs (3) and (4) of this subsection (f).

12          (2) An Organizational Unit's Preliminary Resources are  
13          equal to the sum of its Local Capacity Target, CPPRT, and  
14          Base Funding Minimum. An Organizational Unit's Preliminary  
15          Percent of Adequacy is the lesser of (i) its Preliminary  
16          Resources divided by its Adequacy Target or (ii) 100%.

17          (3) Except for Specially Funded Units, an  
18          Organizational Unit's Final Resources are equal the sum of  
19          its Local Capacity, CPPRT, and Adjusted Base Funding  
20          Minimum. The Base Funding Minimum of each Specially Funded  
21          Unit shall serve as its Final Resources, except that the  
22          Base Funding Minimum for State-approved charter schools  
23          shall not include any portion of general State aid  
24          allocated in the prior year based on the per capita tuition  
25          charge times the charter school enrollment.

26          (4) An Organizational Unit's Final Percent of Adequacy

1 is its Final Resources divided by its Adequacy Target. An  
2 Organizational Unit's Adjusted Base Funding Minimum is  
3 equal to its Base Funding Minimum less its Supplemental  
4 Grant Funding, with the resulting figure added to the  
5 product of its Supplemental Grant Funding and Preliminary  
6 Percent of Adequacy.

7 (g) Evidence-Based Funding formula distribution system.

8 (1) In each school year under the Evidence-Based  
9 Funding formula, each Organizational Unit receives funding  
10 equal to the sum of its Base Funding Minimum and the unit's  
11 allocation of New State Funds determined pursuant to this  
12 subsection (g). To allocate New State Funds, the  
13 Evidence-Based Funding formula distribution system first  
14 places all Organizational Units into one of 4 tiers in  
15 accordance with paragraph (3) of this subsection (g), based  
16 on the Organizational Unit's Final Percent of Adequacy. New  
17 State Funds are allocated to each of the 4 tiers as  
18 follows: Tier 1 Aggregate Funding equals 50% of all New  
19 State Funds, Tier 2 Aggregate Funding equals 49% of all New  
20 State Funds, Tier 3 Aggregate Funding equals 0.9% of all  
21 New State Funds, and Tier 4 Aggregate Funding equals 0.1%  
22 of all New State Funds. Each Organizational Unit within  
23 Tier 1 or Tier 2 receives an allocation of New State Funds  
24 equal to its tier Funding Gap, as defined in the following  
25 sentence, multiplied by the tier's Allocation Rate  
26 determined pursuant to paragraph (4) of this subsection

1 (g). For Tier 1, an Organizational Unit's Funding Gap  
2 equals the tier's Target Ratio, as specified in paragraph  
3 (5) of this subsection (g), multiplied by the  
4 Organizational Unit's Adequacy Target, with the resulting  
5 amount reduced by the Organizational Unit's Final  
6 Resources. For Tier 2, an Organizational Unit's Funding Gap  
7 equals the tier's Target Ratio, as described in paragraph  
8 (5) of this subsection (g), multiplied by the  
9 Organizational Unit's Adequacy Target, with the resulting  
10 amount reduced by the Organizational Unit's Final  
11 Resources and its Tier 1 funding allocation. To determine  
12 the Organizational Unit's Funding Gap, the resulting  
13 amount is then multiplied by a factor equal to one minus  
14 the Organizational Unit's Local Capacity Target  
15 percentage. Each Organizational Unit within Tier 3 or Tier  
16 4 receives an allocation of New State Funds equal to the  
17 product of its Adequacy Target and the tier's Allocation  
18 Rate, as specified in paragraph (4) of this subsection (g).

19 (2) To ensure equitable distribution of dollars for all  
20 Tier 2 Organizational Units, no Tier 2 Organizational Unit  
21 shall receive fewer dollars per ASE than any Tier 3  
22 Organizational Unit. Each Tier 2 and Tier 3 Organizational  
23 Unit shall have its funding allocation divided by its ASE.  
24 Any Tier 2 Organizational Unit with a funding allocation  
25 per ASE below the greatest Tier 3 allocation per ASE shall  
26 get a funding allocation equal to the greatest Tier 3

1 funding allocation per ASE multiplied by the  
2 Organizational Unit's ASE. Each Tier 2 Organizational  
3 Unit's Tier 2 funding allocation shall be multiplied by the  
4 percentage calculated by dividing the original Tier 2  
5 Aggregate Funding by the sum of all Tier 2 Organizational  
6 Unit's Tier 2 funding allocation after adjusting  
7 districts' funding below Tier 3 levels.

8 (3) Organizational Units are placed into one of 4 tiers  
9 as follows:

10 (A) Tier 1 consists of all Organizational Units,  
11 except for Specially Funded Units, with a Percent of  
12 Adequacy less than the Tier 1 Target Ratio. The Tier 1  
13 Target Ratio is the ratio level that allows for Tier 1  
14 Aggregate Funding to be distributed, with the Tier 1  
15 Allocation Rate determined pursuant to paragraph (4)  
16 of this subsection (g).

17 (B) Tier 2 consists of all Tier 1 Units and all  
18 other Organizational Units, except for Specially  
19 Funded Units, with a Percent of Adequacy of less than  
20 0.90.

21 (C) Tier 3 consists of all Organizational Units,  
22 except for Specially Funded Units, with a Percent of  
23 Adequacy of at least 0.90 and less than 1.0.

24 (D) Tier 4 consists of all Organizational Units  
25 with a Percent of Adequacy of at least 1.0.

26 (4) The Allocation Rates for Tiers 1 through 4 is

1 determined as follows:

2 (A) The Tier 1 Allocation Rate is 30%.

3 (B) The Tier 2 Allocation Rate is the result of the  
4 following equation: Tier 2 Aggregate Funding, divided  
5 by the sum of the Funding Gaps for all Tier 2  
6 Organizational Units, unless the result of such  
7 equation is higher than 1.0. If the result of such  
8 equation is higher than 1.0, then the Tier 2 Allocation  
9 Rate is 1.0.

10 (C) The Tier 3 Allocation Rate is the result of the  
11 following equation: Tier 3 Aggregate Funding, divided  
12 by the sum of the Adequacy Targets of all Tier 3  
13 Organizational Units.

14 (D) The Tier 4 Allocation Rate is the result of the  
15 following equation: Tier 4 Aggregate Funding, divided  
16 by the sum of the Adequacy Targets of all Tier 4  
17 Organizational Units.

18 (5) A tier's Target Ratio is determined as follows:

19 (A) The Tier 1 Target Ratio is the ratio level that  
20 allows for Tier 1 Aggregate Funding to be distributed  
21 with the Tier 1 Allocation Rate.

22 (B) The Tier 2 Target Ratio is 0.90.

23 (C) The Tier 3 Target Ratio is 1.0.

24 (6) If, at any point, the Tier 1 Target Ratio is  
25 greater than 90%, then all Tier 1 funding shall be  
26 allocated to Tier 2 and no Tier 1 Organizational Unit's

1 funding may be identified.

2 (7) In the event that all Tier 2 Organizational Units  
3 receive funding at the Tier 2 Target Ratio level, any  
4 remaining New State Funds shall be allocated to Tier 3 and  
5 Tier 4 Organizational Units.

6 (8) If any Specially Funded Units, excluding Glenwood  
7 Academy, recognized by the State Board do not qualify for  
8 direct funding following the implementation of this  
9 amendatory Act of the 100th General Assembly from any of  
10 the funding sources included within the definition of Base  
11 Funding Minimum, the unqualified portion of the Base  
12 Funding Minimum shall be transferred to one or more  
13 appropriate Organizational Units as determined by the  
14 State Superintendent based on the prior year ASE of the  
15 Organizational Units.

16 (8.5) If a school district withdraws from a special  
17 education cooperative, the portion of the Base Funding  
18 Minimum that is attributable to the school district may be  
19 redistributed to the school district upon withdrawal. The  
20 school district and the cooperative must include the amount  
21 of the Base Funding Minimum that is to be re-apportioned in  
22 their withdrawal agreement and notify the State Board of  
23 the change with a copy of the agreement upon withdrawal.

24 (9) The Minimum Funding Level is intended to establish  
25 a target for State funding that will keep pace with  
26 inflation and continue to advance equity through the

1 Evidence-Based Funding formula. The target for State  
2 funding of New Property Tax Relief Pool Funds is  
3 \$50,000,000 for State fiscal year 2019 and subsequent State  
4 fiscal years. The Minimum Funding Level is equal to  
5 \$350,000,000. In addition to any New State Funds, no more  
6 than \$50,000,000 New Property Tax Relief Pool Funds may be  
7 counted towards the Minimum Funding Level. If the sum of  
8 New State Funds and applicable New Property Tax Relief Pool  
9 Funds are less than the Minimum Funding Level, than funding  
10 for tiers shall be reduced in the following manner:

11 (A) First, Tier 4 funding shall be reduced by an  
12 amount equal to the difference between the Minimum  
13 Funding Level and New State Funds until such time as  
14 Tier 4 funding is exhausted.

15 (B) Next, Tier 3 funding shall be reduced by an  
16 amount equal to the difference between the Minimum  
17 Funding Level and New State Funds and the reduction in  
18 Tier 4 funding until such time as Tier 3 funding is  
19 exhausted.

20 (C) Next, Tier 2 funding shall be reduced by an  
21 amount equal to the difference between the Minimum  
22 Funding level and new State Funds and the reduction  
23 Tier 4 and Tier 3.

24 (D) Finally, Tier 1 funding shall be reduced by an  
25 amount equal to the difference between the Minimum  
26 Funding level and New State Funds and the reduction in

1 Tier 2, 3, and 4 funding. In addition, the Allocation  
2 Rate for Tier 1 shall be reduced to a percentage equal  
3 to the Tier 1 allocation rate set by paragraph (4) of  
4 this subsection (g), multiplied by the result of New  
5 State Funds divided by the Minimum Funding Level.

6 (9.5) For State fiscal year 2019 and subsequent State  
7 fiscal years, if New State Funds exceed \$300,000,000, then  
8 any amount in excess of \$300,000,000 shall be dedicated for  
9 purposes of Section 2-3.170 of this Code up to a maximum of  
10 \$50,000,000.

11 (10) In the event of a decrease in the amount of the  
12 appropriation for this Section in any fiscal year after  
13 implementation of this Section, the Organizational Units  
14 receiving Tier 1 and Tier 2 funding, as determined under  
15 paragraph (3) of this subsection (g), shall be held  
16 harmless by establishing a Base Funding Guarantee equal to  
17 the per pupil kindergarten through grade 12 funding  
18 received in accordance with this Section in the prior  
19 fiscal year. Reductions shall be made to the Base Funding  
20 Minimum of Organizational Units in Tier 3 and Tier 4 on a  
21 per pupil basis equivalent to the total number of the ASE  
22 in Tier 3-funded and Tier 4-funded Organizational Units  
23 divided by the total reduction in State funding. The Base  
24 Funding Minimum as reduced shall continue to be applied to  
25 Tier 3 and Tier 4 Organizational Units and adjusted by the  
26 relative formula when increases in appropriations for this

1 Section resume. In no event may State funding reductions to  
2 Organizational Units in Tier 3 or Tier 4 exceed an amount  
3 that would be less than the Base Funding Minimum  
4 established in the first year of implementation of this  
5 Section. If additional reductions are required, all school  
6 districts shall receive a reduction by a per pupil amount  
7 equal to the aggregate additional appropriation reduction  
8 divided by the total ASE of all Organizational Units.

9 (11) The State Superintendent shall make minor  
10 adjustments to the distribution formula set forth in this  
11 subsection (g) to account for the rounding of percentages  
12 to the nearest tenth of a percentage and dollar amounts to  
13 the nearest whole dollar.

14 (h) State Superintendent administration of funding and  
15 district submission requirements.

16 (1) The State Superintendent shall, in accordance with  
17 appropriations made by the General Assembly, meet the  
18 funding obligations created under this Section.

19 (2) The State Superintendent shall calculate the  
20 Adequacy Target for each Organizational Unit and Net State  
21 Contribution Target for each Organizational Unit under  
22 this Section. ~~The State Superintendent shall also certify~~  
23 ~~the actual amounts of the New State Funds payable for each~~  
24 ~~eligible Organizational Unit based on the equitable~~  
25 ~~distribution calculation to the unit's treasurer, as soon~~  
26 ~~as possible after such amounts are calculated, including~~

1       ~~any applicable adjusted charge off increase.~~ No  
2 Evidence-Based Funding shall be distributed within an  
3 Organizational Unit without the approval of the unit's  
4 school board.

5           (3) Annually, the State Superintendent shall calculate  
6 and report to each Organizational Unit the unit's aggregate  
7 financial adequacy amount, which shall be the sum of the  
8 Adequacy Target for each Organizational Unit. The State  
9 Superintendent shall calculate and report separately for  
10 each Organizational Unit the unit's total State funds  
11 allocated for its students with disabilities. The State  
12 Superintendent shall calculate and report separately for  
13 each Organizational Unit the amount of funding and  
14 applicable FTE calculated for each Essential Element of the  
15 unit's Adequacy Target.

16           (4) Annually, the State Superintendent shall calculate  
17 and report to each Organizational Unit the amount the unit  
18 must expend on special education and bilingual education  
19 and computer technology and equipment for Organizational  
20 Units assigned to Tier 1 or Tier 2 that received an  
21 additional \$285.50 per student computer technology and  
22 equipment investment grant to their Adequacy Target  
23 pursuant to the unit's Base Funding Minimum, Special  
24 Education Allocation, Bilingual Education Allocation, and  
25 computer technology and equipment investment allocation.

26           (5) Moneys distributed under this Section shall be

1 calculated on a school year basis, but paid on a fiscal  
2 year basis, with payments beginning in August and extending  
3 through June. Unless otherwise provided, the moneys  
4 appropriated for each fiscal year shall be distributed in  
5 22 equal payments at least 2 times monthly to each  
6 Organizational Unit. ~~The State Board shall publish a yearly~~  
7 ~~distribution schedule at its meeting in June.~~ If moneys  
8 appropriated for any fiscal year are distributed other than  
9 monthly, the distribution shall be on the same basis for  
10 each Organizational Unit.

11 (6) Any school district that fails, for any given  
12 school year, to maintain school as required by law or to  
13 maintain a recognized school is not eligible to receive  
14 Evidence-Based Funding. In case of non-recognition of one  
15 or more attendance centers in a school district otherwise  
16 operating recognized schools, the claim of the district  
17 shall be reduced in the proportion that the enrollment in  
18 the attendance center or centers bears to the enrollment of  
19 the school district. "Recognized school" means any public  
20 school that meets the standards for recognition by the  
21 State Board. A school district or attendance center not  
22 having recognition status at the end of a school term is  
23 entitled to receive State aid payments due upon a legal  
24 claim that was filed while it was recognized.

25 (7) School district claims filed under this Section are  
26 subject to Sections 18-9 and 18-12 of this Code, except as

1 otherwise provided in this Section.

2 (8) Each fiscal year, the State Superintendent shall  
3 calculate for each Organizational Unit an amount of its  
4 Base Funding Minimum and Evidence-Based Funding that shall  
5 be deemed attributable to the provision of special  
6 educational facilities and services, as defined in Section  
7 14-1.08 of this Code, in a manner that ensures compliance  
8 with maintenance of State financial support requirements  
9 under the federal Individuals with Disabilities Education  
10 Act. An Organizational Unit must use such funds only for  
11 the provision of special educational facilities and  
12 services, as defined in Section 14-1.08 of this Code, and  
13 must comply with any expenditure verification procedures  
14 adopted by the State Board.

15 (9) All Organizational Units in this State must submit  
16 annual spending plans by the end of September of each year  
17 to the State Board as part of the annual budget process,  
18 which shall describe how each Organizational Unit will  
19 utilize the Base Minimum Funding and Evidence-Based  
20 funding it receives from this State under this Section with  
21 specific identification of the intended utilization of  
22 Low-Income, English learner, and special education  
23 resources. Additionally, the annual spending plans of each  
24 Organizational Unit shall describe how the Organizational  
25 Unit expects to achieve student growth and how the  
26 Organizational Unit will achieve State education goals, as

1 defined by the State Board. The State Superintendent may,  
2 from time to time, identify additional requisites for  
3 Organizational Units to satisfy when compiling the annual  
4 spending plans required under this subsection (h). The  
5 format and scope of annual spending plans shall be  
6 developed by the State Superintendent and the State Board  
7 of Education ~~in conjunction with the Professional Review~~  
8 ~~Panel~~. School districts that serve students under Article  
9 14C of this Code shall continue to submit information as  
10 required under Section 14C-12 of this Code.

11 (10) No later than January 1, 2018, the State  
12 Superintendent shall develop a 5-year strategic plan for  
13 all Organizational Units to help in planning for adequacy  
14 funding under this Section. The State Superintendent shall  
15 submit the plan to the Governor and the General Assembly,  
16 as provided in Section 3.1 of the General Assembly  
17 Organization Act. The plan shall include recommendations  
18 for:

19 (A) a framework for collaborative, professional,  
20 innovative, and 21st century learning environments  
21 using the Evidence-Based Funding model;

22 (B) ways to prepare and support this State's  
23 educators for successful instructional careers;

24 (C) application and enhancement of the current  
25 financial accountability measures, the approved State  
26 plan to comply with the federal Every Student Succeeds

1 Act, and the Illinois Balanced Accountability Measures  
2 in relation to student growth and elements of the  
3 Evidence-Based Funding model; and

4 (D) implementation of an effective school adequacy  
5 funding system based on projected and recommended  
6 funding levels from the General Assembly.

7 (11) On an annual basis, the State Superintendent must  
8 recalibrate all of the following per pupil elements of the  
9 Adequacy Target and applied to the formulas, based on the  
10 study of average expenses and as reported in the most  
11 recent annual financial report:

12 (A) Gifted under subparagraph (M) of paragraph (2)  
13 of subsection (b).

14 (B) Instructional materials under subparagraph (O)  
15 of paragraph (2) of subsection (b).

16 (C) Assessment under subparagraph (P) of paragraph  
17 (2) of subsection (b).

18 (D) Student activities under subparagraph (R) of  
19 paragraph (2) of subsection (b).

20 (E) Maintenance and operations under subparagraph  
21 (S) of paragraph (2) of subsection (b).

22 (F) Central office under subparagraph (T) of  
23 paragraph (2) of subsection (b).

24 (i) Professional Review Panel.

25 (1) A Professional Review Panel is created to study and  
26 review topics related to the implementation and effect of

1 ~~the~~ Evidence-Based Funding, as assigned by a joint  
2 resolution or Public Act of the General Assembly or a  
3 motion passed by the State Board of Education. The Panel  
4 must provide recommendations to and serve the Governor,  
5 General Assembly, and the State Board ~~model under this~~  
6 ~~Section and to recommend continual recalibration and~~  
7 ~~future study topics and modifications to the~~  
8 ~~Evidence Based Funding model.~~ The State Superintendent or  
9 his or her designee must serve as a voting member and  
10 chairperson of the Panel. The State Superintendent must  
11 appoint a vice chairperson from the membership of the  
12 Panel. The Panel must advance recommendations based on a  
13 three-fifths majority vote of panel members present and  
14 voting ~~Panel shall elect a chairperson and vice chairperson~~  
15 ~~by a majority vote of the Panel and shall advance~~  
16 ~~recommendations based on a majority vote of the Panel.~~ A  
17 minority opinion may also accompany any recommendation ~~of~~  
18 ~~the majority~~ of the Panel. The Panel shall be appointed by  
19 the State Superintendent, except as otherwise provided in  
20 paragraph (2) of this subsection (i) and include the  
21 following members:

22 (A) Two appointees that represent district  
23 superintendents, recommended by a statewide  
24 organization that represents district superintendents.

25 (B) Two appointees that represent school boards,  
26 recommended by a statewide organization that

1 represents school boards.

2 (C) Two appointees from districts that represent  
3 school business officials, recommended by a statewide  
4 organization that represents school business  
5 officials.

6 (D) Two appointees that represent school  
7 principals, recommended by a statewide organization  
8 that represents school principals.

9 (E) Two appointees that represent teachers,  
10 recommended by a statewide organization that  
11 represents teachers.

12 (F) Two appointees that represent teachers,  
13 recommended by another statewide organization that  
14 represents teachers.

15 (G) Two appointees that represent regional  
16 superintendents of schools, recommended by  
17 organizations that represent regional superintendents.

18 (H) Two independent experts selected solely by the  
19 State Superintendent.

20 (I) Two independent experts recommended by public  
21 universities in this State.

22 (J) One member recommended by a statewide  
23 organization that represents parents.

24 (K) Two representatives recommended by collective  
25 impact organizations that represent major metropolitan  
26 areas or geographic areas in Illinois.

1           (L) One member from a statewide organization  
2           focused on research-based education policy to support  
3           a school system that prepares all students for college,  
4           a career, and democratic citizenship.

5           (M) One representative from a school district  
6           organized under Article 34 of this Code.

7           The State Superintendent shall ensure that the  
8           membership of the Panel includes representatives from  
9           school districts and communities reflecting the  
10          geographic, socio-economic, racial, and ethnic diversity  
11          of this State. The State Superintendent shall additionally  
12          ensure that the membership of the Panel includes  
13          representatives with expertise in bilingual education and  
14          special education. Staff from the State Board shall staff  
15          the Panel.

16          (2) In addition to those Panel members appointed by the  
17          State Superintendent, 4 members of the General Assembly  
18          shall be appointed as follows: one member of the House of  
19          Representatives appointed by the Speaker of the House of  
20          Representatives, one member of the Senate appointed by the  
21          President of the Senate, one member of the House of  
22          Representatives appointed by the Minority Leader of the  
23          House of Representatives, and one member of the Senate  
24          appointed by the Minority Leader of the Senate. There shall  
25          be one additional member appointed by the Governor. All  
26          members appointed by legislative leaders or the Governor

1 shall be non-voting, ex officio members.

2 (3) The Panel must study topics at the direction of the  
3 General Assembly or State Board of Education, as provided  
4 under paragraph (1). The Panel may also study the following  
5 topics at the direction of the chairperson: ~~On an annual~~  
6 ~~basis, the State Superintendent shall recalibrate the~~  
7 ~~following per pupil elements of the Adequacy Target and~~  
8 ~~applied to the formulas, based on the Panel's study of~~  
9 ~~average expenses as reported in the most recent annual~~  
10 ~~financial report.~~

11 ~~(A) gifted under subparagraph (M) of paragraph (2)~~  
12 ~~of subsection (b) of this Section;~~

13 ~~(B) instructional materials under subparagraph (O)~~  
14 ~~of paragraph (2) of subsection (b) of this Section;~~

15 ~~(C) assessment under subparagraph (P) of paragraph~~  
16 ~~(2) of subsection (b) of this Section;~~

17 ~~(D) student activities under subparagraph (R) of~~  
18 ~~paragraph (2) of subsection (b) of this Section;~~

19 ~~(E) maintenance and operations under subparagraph~~  
20 ~~(S) of paragraph (2) of subsection (b) of this Section;~~

21 and

22 ~~(F) central office under subparagraph (T) of~~  
23 ~~paragraph (2) of subsection (b) of this Section.~~

24 ~~(4) On a periodic basis, the Panel shall study all the~~  
25 ~~following elements and make recommendations to the State~~  
26 ~~Board, the General Assembly, and the Governor for~~

1 ~~modification of this Section:~~

2 (A) The format and scope of annual spending plans  
3 referenced in paragraph (9) of subsection (h) of this  
4 Section.

5 (B) The Comparable Wage Index under this Section,  
6 ~~to be studied by the Panel and reestablished by the~~  
7 ~~State Superintendent every 5 years.~~

8 (C) Maintenance and operations, including capital  
9 maintenance and construction costs. ~~Within 5 years~~  
10 ~~after the implementation of this Section, the Panel~~  
11 ~~shall make recommendations for the further study of~~  
12 ~~maintenance and operations costs, including capital~~  
13 ~~maintenance costs, and recommend any additional~~  
14 ~~reporting data required from Organizational Units.~~

15 (D) "At-risk student" definition. ~~Within 5 years~~  
16 ~~after the implementation of this Section, the Panel~~  
17 ~~shall make recommendations for the further study and~~  
18 ~~determination of an "at risk student" definition.~~  
19 ~~Within 5 years after the implementation of this~~  
20 ~~Section, the Panel shall evaluate and make~~  
21 ~~recommendations regarding adequate funding for poverty~~  
22 ~~concentration under the Evidence Based Funding model.~~

23 (E) Benefits. ~~Within 5 years after the~~  
24 ~~implementation of this Section, the Panel shall make~~  
25 ~~recommendations for further study of benefit costs.~~

26 (F) Technology. ~~The per pupil target for~~

1 ~~technology shall be reviewed every 3 years to determine~~  
2 ~~whether current allocations are sufficient to develop~~  
3 ~~21st century learning in all classrooms in this State~~  
4 ~~and supporting a one-to-one technological device~~  
5 ~~program in each school. Recommendations shall be made~~  
6 ~~no later than 3 years after the implementation of this~~  
7 ~~Section.~~

8 (G) Local Capacity Target. ~~Within 3 years after the~~  
9 ~~implementation of this Section, the Panel shall make~~  
10 ~~recommendations for any additional data desired to~~  
11 ~~analyze possible modifications to the Local Capacity~~  
12 ~~Target, to be based on measures in addition to solely~~  
13 ~~EAV and to be completed within 5 years after~~  
14 ~~implementation of this Section.~~

15 (H) Funding for Alternative Schools, Laboratory  
16 Schools, safe schools, and alternative learning  
17 opportunities programs. ~~By the beginning of the~~  
18 ~~2021-2022 school year, the Panel shall study and make~~  
19 ~~recommendations regarding the funding levels for~~  
20 ~~Alternative Schools, Laboratory Schools, safe schools,~~  
21 ~~and alternative learning opportunities programs in~~  
22 ~~this State.~~

23 (I) Funding for college and career acceleration  
24 strategies. ~~By the beginning of the 2021-2022 school~~  
25 ~~year, the Panel shall study and make recommendations~~  
26 ~~regarding funding levels to support college and career~~

1 ~~acceleration strategies in high school that have been~~  
2 ~~demonstrated to result in improved secondary and~~  
3 ~~postsecondary outcomes, including Advanced Placement,~~  
4 ~~dual-credit opportunities, and college and career~~  
5 ~~pathway systems.~~

6 (J) Special education investments. ~~By the~~  
7 ~~beginning of the 2021-2022 school year, the Panel shall~~  
8 ~~study and make recommendations on whether and how to~~  
9 ~~account for disability types within the special~~  
10 ~~education funding category.~~

11 (K) Early childhood investments, in ~~.~~ In  
12 collaboration with the Illinois Early Learning  
13 Council, ~~the Panel shall include an analysis of what~~  
14 ~~level of Preschool for All Children funding would be~~  
15 ~~necessary to serve all children ages 0 through 5 years~~  
16 ~~in the highest priority service tier, as specified in~~  
17 ~~paragraph (4.5) of subsection (a) of Section 2-3.71 of~~  
18 ~~this Code, and an analysis of the potential cost~~  
19 ~~savings that that level of Preschool for All Children~~  
20 ~~investment would have on the kindergarten through~~  
21 ~~grade 12 system.~~

22 (4) (Blank).

23 (5) Within 5 years after the implementation of this  
24 Section, and every 5 years thereafter, the Panel shall  
25 complete an evaluative study of the entire Evidence-Based  
26 Funding model, including an assessment of whether or not

1 the formula is achieving State goals. The Panel shall  
2 report to the State Board, the General Assembly, and the  
3 Governor on the findings of the study.

4 (6) (Blank). ~~Within 3 years after the implementation of~~  
5 ~~this Section, the Panel shall evaluate and provide~~  
6 ~~recommendations to the Governor and the General Assembly on~~  
7 ~~the hold harmless provisions of this Section found in the~~  
8 ~~Base Funding Minimum.~~

9 (j) References. Beginning July 1, 2017, references in other  
10 laws to general State aid funds or calculations under Section  
11 18-8.05 of this Code (now repealed) shall be deemed to be  
12 references to evidence-based model formula funds or  
13 calculations under this Section.

14 (Source: P.A. 100-465, eff. 8-31-17; 100-578, eff. 1-31-18;  
15 100-582, eff. 3-23-18.)

16 (105 ILCS 5/28-1) (from Ch. 122, par. 28-1)

17 Sec. 28-1. Copies and prices filed - Bond. No publisher or  
18 retail dealer ~~person~~ shall offer any school instructional  
19 materials for adoption, sale, or exchange in the State until it  
20 ~~he~~ has complied with the following conditions:

21 1. The publisher or retail dealer shall publish on its  
22 website by July 15 each year a sworn statement ~~He shall file~~  
23 ~~with the State Board of Education, annually, by July 15, a~~  
24 ~~sworn statement~~ of the usual list price, the lowest net  
25 wholesale price, and the lowest net exchange price at which the

1 material is sold or exchanged for old material on the same  
2 subject of like grade and kind but of a different series taken  
3 in part payment thereof.

4       2. The publisher or retail dealer shall obtain ~~He shall~~  
5 ~~file with the State Board of Education~~ a bond payable to the  
6 People of the State of Illinois with a surety company  
7 authorized to do business in the State of Illinois as surety  
8 thereon, ~~in a penal sum to be determined by the State Board of~~  
9 ~~Education,~~ of not less than \$2,000 ~~\$2000~~ nor more than \$10,000  
10 conditioned as follows:

11       (a) That the publisher or retail dealer ~~he~~ will furnish  
12 annually any of the materials listed on the sworn statement on  
13 its website ~~in any annual statement filed by him~~ to any school  
14 district and any school corporation in this State at the lowest  
15 net prices contained in the statements and that it ~~he~~ will  
16 maintain said prices uniformly throughout the State.

17       (b) That the publisher or retail dealer ~~he~~ will reduce such  
18 net prices in Illinois whenever they are reduced elsewhere in  
19 the United States, and shall publish on its website ~~that he~~  
20 ~~will file with the State Board of Education~~ a sworn statement  
21 of reductions made elsewhere, so that at no time shall any  
22 instructional material so filed and listed by the publisher or  
23 retail dealer ~~him~~ be sold in this State at a higher net price  
24 than is received for such material elsewhere in the United  
25 States.

26       (c) The publisher or retail dealer ~~He~~ shall not enter into

1 any understanding, agreement or combination to control the  
2 prices or to restrict competition in the sale of instructional  
3 materials.

4 (Source: P.A. 81-1508.)

5 (105 ILCS 5/28-4) (from Ch. 122, par. 28-4)

6 Sec. 28-4. Notice of violations - Proceedings for  
7 forfeiture of bond. The school board of each district wherein  
8 the instructional materials listed under the provisions of this  
9 Article have been adopted shall notify the State Board of  
10 Education of any violation of any of the conditions contained  
11 in said bond. The State Board of Education may ~~shall~~ thereupon  
12 notify the person guilty of the violation and if such person  
13 disregards the notification and fails to comply with the  
14 requirements of the contract, the State Board of Education may  
15 ~~shall~~ institute legal proceedings for the forfeiture of the  
16 bond.

17 (Source: P.A. 81-1508.)

18 (105 ILCS 5/28-7) (from Ch. 122, par. 28-7)

19 Sec. 28-7. Retail prices of books. It is unlawful for any  
20 retail dealer in textbooks to sell any books listed on the  
21 sworn statement published on the retail dealer's website ~~with~~  
22 ~~the State Board of Education~~ at a price to exceed a 15% advance  
23 on the net prices as so listed.

24 (Source: P.A. 81-1508.)

1 (105 ILCS 5/28-8) (from Ch. 122, par. 28-8)

2 Sec. 28-8. Purchase by districts for resale at cost. School  
3 districts may purchase textbooks and electronic textbooks and  
4 the technological equipment necessary to gain access to and use  
5 electronic textbooks from the publishers and manufacturers at  
6 the prices listed on the sworn statement published on the  
7 retail dealer's website ~~with the State Board of Education~~ and  
8 sell them to the pupils at the listed prices or at such prices  
9 as will include the cost of transportation and handling.  
10 (Source: P.A. 96-1403, eff. 7-29-10.)

11 (105 ILCS 5/28-9) (from Ch. 122, par. 28-9)

12 Sec. 28-9. Purchase by districts - Designation of agent for  
13 sale. School districts may purchase out of contingent funds  
14 school textbooks or electronic textbooks, instructional  
15 materials, and the technological equipment necessary to gain  
16 access to and use electronic textbooks from the publishers and  
17 manufacturers at the prices listed on the sworn statement  
18 published on the retail dealer's website ~~with the State Board~~  
19 ~~of Education~~ and may designate a retail dealer or dealers to  
20 act as the agent of the district in selling them to pupils.  
21 Such dealers shall at stated times make settlement with the  
22 district for books sold. Such dealers shall not sell textbooks  
23 at prices which exceed a 10% advance on the net prices as  
24 listed on the sworn statement ~~with the State Board of~~

1 ~~Education.~~

2 (Source: P.A. 96-1403, eff. 7-29-10.)

3 (105 ILCS 5/28-21) (from Ch. 122, par. 28-21)

4 Sec. 28-21. The State Board of Education shall require each  
5 publisher of any printed textbook or electronic textbook ~~that~~  
6 ~~is listed for use by the State Board of Education under this~~  
7 ~~Article or~~ that is furnished at public expense under Sections  
8 28-14 through 28-19 and is first published after July 19, 2006  
9 to furnish, as provided in this Section, an accessible  
10 electronic file set of contracted print material to the  
11 National Instructional Materials Access Center, which shall  
12 then be available to the State Board of Education or its  
13 authorized user for the purpose of conversion to an accessible  
14 format for use by a child with a print disability and for  
15 distribution to local education agencies. An "accessible  
16 electronic file" means a file that conforms to specifications  
17 of the national file format adopted by the United States  
18 Department of Education. Other terms used in this Section shall  
19 be construed in compliance with the federal Individuals with  
20 Disabilities Education Act and related regulations.

21 (Source: P.A. 95-415, eff. 8-24-07; 96-1403, eff. 7-29-10.)

22 Section 99. Effective date. This Act takes effect upon  
23 becoming law.